

EXECUTIVE OFFICE OF THE GOVERNOR

OFFICE OF THE CHIEF INSPECTOR GENERAL



2022-2023 Annual Report

Presented

September 18, 2023

The Honorable Ron DeSantis
Governor of Florida

Melinda M. Miguel
Chief Inspector General



RON DESANTIS
GOVERNOR

STATE OF FLORIDA

Office of the Governor

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September 18, 2023

The Honorable Ron DeSantis
Governor of the State of Florida
The Capitol, PL 05
Tallahassee, Florida 32399-0001

Dear Governor DeSantis:

In accordance with section 20.055, Florida Statutes, I am pleased to submit the Office of the Chief Inspector General's Annual Report for fiscal year 2022-2023. This report highlights our efforts and activities during the preceding fiscal year.

As this report demonstrates, the Office of the Chief Inspector General is committed to providing leadership in the promotion of accountability, integrity, and public trust in government.

Respectfully,

A handwritten signature in blue ink that reads "Melinda M. Miguel".

Melinda M. Miguel
Chief Inspector General



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

Office of the
CHIEF INSPECTOR GENERAL

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
INTRODUCTION	3
INDEPENDENCE	3
PROFESSIONAL STANDARDS AND CODE OF ETHICS	3
ORGANIZATION AND STAFFING.....	4
CHIEF INSPECTOR GENERAL PROJECTS OR ACTIVITIES.....	6
INVESTIGATIVE ACTIVITY	10
AUDIT ACTIVITY.....	15
FINANCIAL EMERGENCY RESPONSIBILITIES	19
CONCLUSION.....	20



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

EXECUTIVE SUMMARY



In accordance with sections 14.32 and 20.055, Florida Statutes (F.S.), the Office of the Chief Inspector General is responsible for promoting accountability, integrity, and efficiency in the Executive Office of the Governor and in agencies under the jurisdiction of the Governor.

Consistent with these responsibilities, the Office of the Chief Inspector General completed the following activities during fiscal year 2022-2023:

- Received, reviewed, and processed 3,521 complaints and requests for assistance by Florida's citizens and government employees and closed 3,524 complaints and requests;
- Received, reviewed, and processed 2,550 pieces of additional information for existing correspondences by Florida's citizens and government employees;
- Completed, reviewed, or processed 127 whistle-blower determinations prepared by Inspectors General in accordance with the provisions of sections 112.3187 - 112.31895, F.S., Florida's Whistle-blower's Act. Of those determinations, 18 met the statutory provisions to be designated as a whistle-blower complaint;
- Provided oversight for 14 whistle-blower investigations conducted by agency Inspectors General and State Universities, including reviews of final investigative reports and issuance of 12 final reports to mandatory recipients in compliance with statutes;
- Oversaw 27 active whistle-blower investigations as of June 30, 2023;
- Completed or assisted with 6 investigations, reviews, or audits;
- Participated or assisted with 1 enterprise workgroup and 1 Council;
- Received and processed 171 final audit reports and corrective actions, pursuant to sections 20.055(6)(f) and 20.055(6)(h), F.S., respectively, which requires Inspectors General in agencies under the jurisdiction of the Governor to submit final audit reports and provide information related to significant findings and related corrective action plans to the Chief Inspector General;
- Received 28 annual audit plans by Inspectors General pursuant to section 20.055(6)(i), F.S., which requires Inspectors General to develop long-term and



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

annual audit plans based on the findings of periodic risk assessments. In agencies under the jurisdiction of the Governor, Inspectors General are required to submit their annual audit plans to the Chief Inspector General;

- Received, reviewed, and processed 103 notifications pursuant to section 20.055(2)(f), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to keep the Chief Inspector General informed concerning fraud, abuses, and deficiencies related to programs and operations administered or financed by the state agency; recommend corrective action(s) concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action(s);
- Reviewed 160 personnel actions pursuant to section 20.055(3)(b), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to hire or remove personnel in consultation with the Chief Inspector General, but independently of their agency;
- Served as the Governor's designee for financial emergencies pursuant to Chapter 218, F.S.;
- Contacted 29 local governmental entities to gather information for use in determining their financial emergency status in accordance with the provisions of section 218.503, F.S.;
- Provided technical assistance in accordance with Executive Order Number 16-135 to resolve the state of financial emergency of the City of Opa-Locka, worked with the financial emergency board, and served as the lead agency to carry out the Executive Order and agreement with the City;
- Served as a liaison between the Executive Office of the Governor and external auditors and investigators;
- Completed nationwide searches for Inspector General candidates to fill existing vacancies, resulting in the appointments of Inspectors General for the Department of Citrus, the Division of Emergency Management, and the Florida Gaming Control Commission; and,
- Provided training on Florida's Whistle-blower's Act to members of the Florida Inspector General community.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

INTRODUCTION



The Chief Inspector General has a broad range of responsibilities outlined in sections 14.32 and 20.055, F.S. These responsibilities include: carrying out activities designed to deter, detect, prevent, and eradicate fraud, waste, abuse, mismanagement, and misconduct in government; initiating, supervising, and coordinating investigations; coordinating complaint handling activities with agencies; coordinating activities of Florida's Whistle-blower's Act and maintaining the Whistle-blower's Hotline; conducting, directing, and supervising audit activities; monitoring activities of agency Inspectors General; issuing and serving subpoenas; and conducting special investigations and management reviews at the request of the Governor. The Chief Inspector General is also responsible for appointing and removing Inspectors General in agencies under the jurisdiction of the Governor. In addition, when a local governmental entity meets statutory conditions specified in section 218.503(1), F.S., the Governor has delegated responsibilities described within sections 218.50 – 218.504, F.S., *Local Governmental Entity and District School Board Financial Emergencies*, to the Chief Inspector General.

Our mission is to assist the Executive Office of the Governor in the accomplishment of its objectives by the conduct, supervision, and coordination of accountability activities to enhance public trust in government. During the past year, the Office of the Chief Inspector General worked diligently to meet statutory mandates and to ensure standards of excellence were applied consistently across state agencies by agency Inspectors General. This report details our efforts toward achieving our mission.

INDEPENDENCE

According to sections 14.32(4) and 20.055(3), F.S., the Chief Inspector General serves as the Inspector General for the Executive Office of the Governor and reports directly to the Governor to ensure audits, investigations, and other activities are performed with competence and independence, and to ensure findings and conclusions are developed in accordance with applicable professional standards. Additionally, by statute, the Chief Inspector General is not subject to supervision by any other employee except the Governor, and the agency head or staff shall not prevent or prohibit the Chief Inspector General from initiating, carrying out, or completing any audit or investigation.

PROFESSIONAL STANDARDS AND CODE OF ETHICS

Pursuant to section 20.055(2)(j), F.S., the Office of the Chief Inspector General complies with the *Principles and Standards for Offices of Inspector General* as



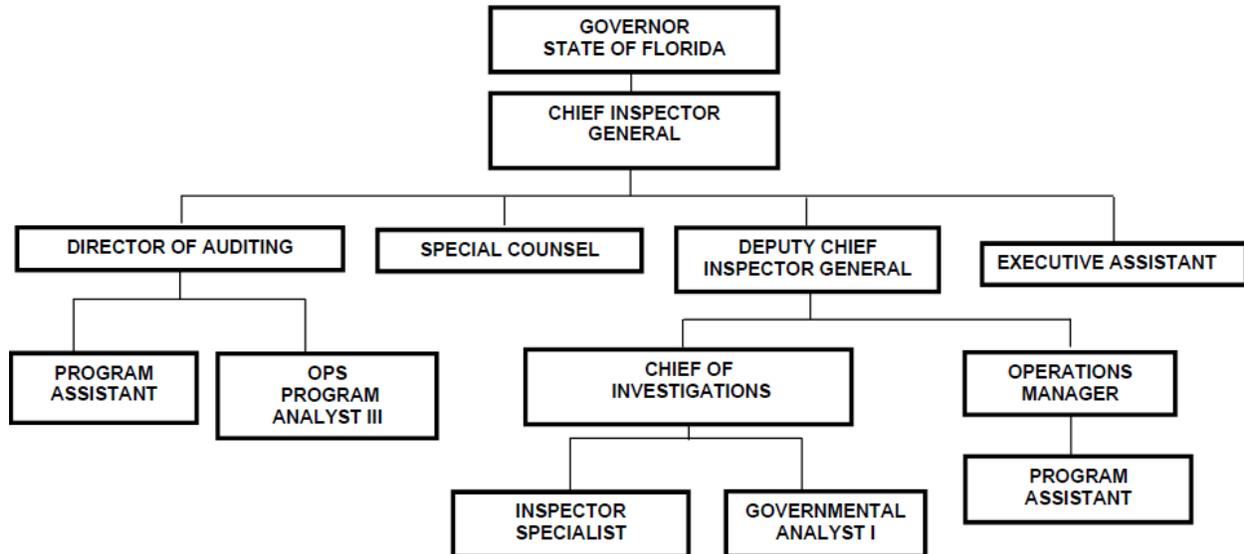
Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

published and revised by the Association of Inspectors General. Staff members abide by the Florida Code of Ethics for Public Officers and Employees as codified in sections 112.311 - 112.326, F.S., and the Executive Office of the Governor's Code of Ethics. Internal audits are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Code of Ethics* published by The Institute of Internal Auditors, Inc. (IIA).

ORGANIZATION AND STAFFING

During fiscal year 2022-2023, the Office of the Chief Inspector General staff included the following 11 full or part-time positions: the Chief Inspector General, the Deputy Chief Inspector General, the Director of Auditing, the Chief of Investigations, Special Counsel, one Senior Management Analyst II, a Governmental Analyst (vacant), an Executive Assistant, an Inspector Specialist, a Program Assistant, and an Other Personal Services (OPS) Program Analyst III (vacant).

Office Organizational Chart



As of June 30, 2023



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

Professional Certifications

Members of the Office of the Chief Inspector General hold the following professional certifications:¹

- Certified Inspector General (2)
- Certified Inspector General Investigator (3)
- Certified Financial Crimes Investigator (1)
- Certified Government Auditing Professional (1)
- Certified Accreditation Manager (2)
- Certified Accreditation Assessor (2)
- Notary Public (5)
- Florida Certified Contract Manager (3)
- Certified Project Manager (1)
- Certified Business Manager (1)
- Certified Cybercrimes Investigator (1)
- Certified Construction Auditor (1)
- Certified Internal Controls Auditor (2)
- Certified Financial Services Auditor (1)
- Construction Control Professional (1)

Professional Organization Affiliations

Members of the Office of the Chief Inspector General are affiliated with the following professional organizations:²

- National Association of Inspectors General (5)
- Florida Chapter of the Association of Inspectors General (5)
- The Institute of Internal Auditors, Inc. (1)
- International Association of Financial Crimes Investigators (1)
- Association of Certified Fraud Examiners (1)
- Florida Bar (1)
- AGA³ (2)
- ISACA (2)



¹ As of June 30, 2023.

² As of June 30, 2023.

³ Formerly known as the Association of Government Accountants. Melinda Miguel served as National President through June 30, 2023.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

CHIEF INSPECTOR GENERAL PROJECTS OR ACTIVITIES

During the fiscal year 2022-2023, the Office of the Chief Inspector General participated in the following projects or activities:

Florida Coalition Against Domestic Violence

In a letter dated February 13, 2020, Governor DeSantis requested the Office of the Chief Inspector General to conduct a review of the Florida Coalition Against Domestic Violence to include compensation payouts, failures of leadership, misuse of state dollars, and breach of public trust. Governor DeSantis further requested that if the Office of the Chief Inspector General found reasonable grounds to believe a criminal violation had occurred, the Office of the Chief Inspector General should report the violation to the Florida Department of Law Enforcement. The Chief Inspector General presented a summary of ongoing review activities to the Florida House of Representatives Public Integrity and Ethics Committee on March 12, 2020. The Department of Children and Families Office of Inspector General was assigned to assist the Office of the Chief Inspector General with this review and the review remains open.

City of Opa-Locka Financial Emergency Board

In June 2016, the Governor issued Executive Order Number 16-135, declaring the City of Opa-Locka in a state of financial emergency pursuant to section 218.503, F.S. The Governor established a Financial Emergency Board to oversee the activities of the City of Opa-Locka until their financial emergency is resolved and named the Chief Inspector General as the Governor's designee for carrying out the Executive Order.

House Bill 1079 Implementation

House Bill 1079, passed in the 2021 Legislative Session and codified in Chapter 2021-225 of the Laws of Florida, included a revision of section 287.136, F.S., that requires each agency Inspector General to "complete a risk-based compliance audit of all contracts executed by the agency for the preceding three years" and include in the audit an "evaluation of...vendor preference."

The Office of the Chief Inspector General was one of 30 participating agencies in the House Bill 1079 enterprise audit engagement, completed during fiscal year 2021-2022. On June 24, 2022, a roll-up report was issued detailing the findings and recommendations across the enterprise for this engagement. Objectives of the engagement were to identify areas of risk, such as the timeliness and accuracy of the information in Florida Accountability Contract Tracking System, multiple contracts improperly going to the same vendors or patterns of vendor preference, vendor preference across the enterprise, and agencies overusing exempt procurements.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

Throughout fiscal year 2022-2023, the Office of the Chief Inspector met with participating agencies to examine lessons learned from this engagement. The next engagement for this topic will begin in fiscal year 2024-2025. The Office of the Chief Inspector General has convened a workgroup to examine contract practices and vendor preference risks throughout the enterprise. We have also explored data analytics capabilities for the enterprise to focus on risks of vendor preference and improve fieldwork testing for the upcoming enterprise engagement.

Enterprise Cybersecurity Audit

With the passage of CS/CS/HB 1297 (2021), a cybersecurity enterprise audit was required across state agencies. The topic chosen for fiscal year 2022-2023 was Identity Management, Authentication, and Access Control.

The Audit Program Guide was developed by a select team of Offices of Inspectors General staff with special knowledge of cybersecurity audit techniques and expertise in the audit topic selected. An 8-hour training presentation was provided on this topic to nearly 100 Offices of Inspectors General audit staff members on September 29th and October 6th, 2022. This training encompassed all elements of the Audit Program Guide. The Office of the Chief Inspector General also facilitated technical assistance and guidance to Offices of Inspectors General staff regarding the audit throughout the entirety of the engagement. This included the facilitation of Microsoft Teams meetings every two weeks to discuss the audit topic and any concerns audit staff members may have had with the specific elements of testing in this area.

Section 282.318(4), F.S., requires state agencies to ensure the security of agency data, information, and information technology (IT) resources. Additionally, Florida Digital Service rules (Chapter 60GG, Florida Administrative Code ((F.A.C.)) establish minimum security standards for ensuring the confidentiality, integrity, and availability of state data, information, and IT resources, referred to as the Florida Cybersecurity Standards. These rules implement the National Institute of Standards and Technology (NIST) Cybersecurity Framework.

The NIST Framework is comprised of five high-level functions: Identify, Protect, Detect, Respond and Recover. Under these high-level functions are underlying categories and subcategories. This enterprise audit evaluated the Protect (PR) high-level function and Identity Management, Authentication, and Access Control (AC) category throughout the enterprise (PR.AC).

The purpose of the enterprise audit was to evaluate agency controls and compliance with Chapter 60GG-2.003(1), F.A.C., Identity Management, Authentication, and Access Control, to ensure that access to IT resources is limited to authorized users, processes, or devices, and to authorized activities and transactions. The scope of this audit



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

included current agency cybersecurity identity management and access control policies, procedures, activities, and processes for fiscal year 2022-2023.

All state agencies were invited to participate, and 23 agencies agreed to do so. Results of these reviews are forthcoming in a roll-up report, which is scheduled for completion in August 2023.

Cybersecurity Training

In addition to the Enterprise Cybersecurity Audit, CS/CS/HB1297 (2021) set forth funding for cybersecurity training. The General Appropriations Act appropriated an additional \$1 million in cyber training for fiscal year 2022-2023. This funding was for cyber-audit training for Offices of Inspectors General.

Benefits of this training included more effective cybersecurity audits and investigations; reduced need for staff augmentation to perform cybersecurity audits; more strategic awareness of agency's IT operations; an enhanced skillset for agency Inspectors General staff; and a better ability to identify fraud, waste, and abuse throughout the enterprise.

Specific cybersecurity training for fiscal year 2022-2023, included the following:

Training	Date Completed
SkillSets Training Subscription	August 5, 2022
Identity and Access Management Training	October 6, 2022
Anatomy of an Attack	March 2, 2023
Introduction to Cloud Computing	March 22, 2023
CompTIA Security+	May 19, 2023
Certified Internal Auditor® (CIA®) Exam Prep 1	February 24, 2023
Introduction to Cybersecurity Investigations Training	June 27, 2023

In addition to the training classes, the Office of the Chief Inspector General has also established an email inbox, known as the Ask the GIG Mailbox or the CIG_CyberAudits Mailbox, in which agencies could submit various inquiries regarding cybersecurity issues encountered. The bulk of the inquiries received concerned specific requests to aid internal audit staff in the completion of the enterprise cybersecurity audit of Identity Management, Authentication, and Access Control. However, other inquiries concerning cybersecurity investigations and general IT control risks have also been submitted.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

The Office of the Chief Inspector General has partnered with a vendor to respond to these inquiries and to submit a response to the Office of the Chief Inspector General for dissemination to the requesting agency within three business days. A total of 39 inquiries to this email inbox were received and responded to in fiscal year 2022-2023.

Florida Cybersecurity Advisory Council

In addition to the Enterprise Cybersecurity Audit and training, CS/CS/HB1297 (2021) established the Cybersecurity Advisory Council (Council). As set forth in section 282.319, F.S., the Council was created within the Department of Management Services to assist state agencies in protecting IT resources from cyber threats and incidents. The Council is composed of many members, including the Chief Inspector General.⁴

As part of their responsibilities, the Council is required to submit to the President of the Senate and the Speaker of the House of Representative any legislative recommendations considered necessary to address cybersecurity beginning June 30, 2022, and each June 30 thereafter. Council meetings were held in August and December 2022, and February, May, and June 2023.

Accreditation

The Office of the Chief Inspector General's investigative function was reaccredited by the Commission for Florida Law Enforcement Accreditation, Inc. (Commission) on February 18, 2021. During the fiscal year 2022-2023, the Office of the Chief Inspector General and agency Inspectors General, in collaboration with the Commission, continued efforts to enhance compliance with the *Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General through the advancement and support of the Office of Inspector General accreditation program.

The following Offices of Inspector General earned or retained accredited status from the Commission during the fiscal year: the Agency for Health Care Administration, the Attorney General's Office, the Palm Beach County Clerk of the Circuit Court & Comptroller, the Department of Business and Professional Regulation, the Department of Education, the Department of Elder Affairs, the Department of Highway Safety and Motor Vehicles, the Department of Lottery, the Division of Emergency Management, the Office of Insurance Regulation, the Florida State University, the Okaloosa County Clerk of the Circuit Court, and the State University System Board of Governors.

⁴ The Cybersecurity Advisory Council's website (https://www.dms.myflorida.com/other_programs/cybersecurity_advisory_council) provides a comprehensive list of members.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

Internal Quality Assessment Review - Audit

The objectives of this internal quality assessment review (QAR) were to evaluate, from an internal perspective, the extent to which the Office of the Chief Inspector General's internal audit activity's charter, policies and procedures, and other activities, conform to applicable professional auditing standards and the Code of Ethics issued by the IIA.

The Office of the Chief Inspector General reviewed Section 20.055, F.S., which governs the operation of state agency Offices of Inspector General internal audit activities; evaluated compliance with the International Professional Practices Framework (IPPF) - including its mandatory elements: Core Principles for the Professional Practice of Internal Auditing, Definition of Internal Auditing, Code of Ethics, and IIA Standards; reviewed additional IIA guidance, including the IPPF Implementation Guides for The IIA's Code of Ethics and the International Standards for the Professional Practice of Internal Auditing QAIP process, and the Quality Assessment Manual for the Internal Audit Activity; and completed the QAR Self-Assessment form provided by the Florida Auditor General.

This review confirmed that our activities were conducted in conformance with the International Standards for the Professional Practice of Internal Auditing as published by the IIA, and required by section 20.055, F.S. A minor revision was made with respect to our Internal Auditing Procedures. We noted that these procedures will need to be updated after the revision of these Standards, which is expected to be completed at the end of calendar year 2023.

INVESTIGATIVE ACTIVITY

Investigations often begin with allegations received by telephone, letter, fax, website, or email. Additionally, in accordance with sections 112.3187 - 112.31895, F.S., Florida's Whistle-blower's Act, the Office of the Chief Inspector General maintains a statewide Whistle-blower's Hotline where employees of the state or contract providers may disclose allegations of gross mismanagement, gross waste of public funds, malfeasance, misfeasance, gross neglect of duty, or other activities covered by Florida's Whistle-blower's Act.

During fiscal year 2022-2023, the Office of the Chief Inspector General received 3,521 complaints or requests for assistance from various sources as follows:



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

Complaints or Requests by Source

Source	Number
Website	203
Referral Other	83
Mail	186
Phone	935
WB Hotline	1,246
Referral IG	178
Email	673
Fax	15
Walk-in	2
Total	3,521

The Office of the Chief Inspector General received, reviewed, and processed 2,550 pieces of additional information related to existing correspondences during the fiscal year as follows:

Additional Information by Source

Source	Number
Email	1389
Mail	151
Website	64
Referral IG	472
Fax	17
Referral Other	61
Phone	394
WB Hotline	0
Walk-in	2
Total	2,550

All complaints and requests for assistance were documented in the Office of the Chief Inspector General database. 3,524 complaints and requests were closed during the fiscal year.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

**Summary of Complaint Activity by Quarter
Fiscal Year 2022-2023**

	Q1	Q2	Q3	Q4	TOTAL
Number of Complaints and Requests Opened	695	1,130	957	739	3,521
Number of Complaints and Requests Closed	703	1,119	954	748	3,524
Number of Whistle-blower Hotline Calls Received	202	398	413	233	1,246
Number of Complaints Referred to Other Entities	420	622	536	359	1,937

Investigative Highlights

In addition to the Office of the Chief Inspector General projects previously listed, the following case summaries provide an overview of other investigations, reviews, or activities in which the Office of the Chief Inspector General played a role this fiscal year.



Office of the Chief Inspector General
CIG Correspondence #2022-08-01-0006

On August 1, 2022, the Florida Fish and Wildlife Conservation Commission Executive Director requested investigative assistance from the Office of the Chief Inspector General regarding possible misconduct of the Inspector General. The Office of the Chief Inspector General opened an investigation and determined that allegations against the Inspector General were substantiated. However, prior to the conclusion of the investigation, the Inspector General resigned. After the investigation was concluded, the findings and conclusion were relayed to the Florida Fish and Wildlife Conservation Commission. The final report was issued by the Office of the Chief Inspector General on December 28, 2022.

Office of the Chief Inspector General
CIG Correspondence #2023-01-30-0017

On January 30, 2023, the Office of the Chief Inspector General received a complaint from the Department of Management Services Office of Inspector General regarding possible non-compliance with a Department of Management Services State Term Contract that affected multiple state agencies. The Office of the Chief Inspector General is assisting the Department of Management Services in coordinating this review with the affected state agencies and the Office of Fiscal Integrity. The review remains open.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

Office of the Chief Inspector General

CIG Correspondence #2023-04-03-0001

On April 3, 2023, Governor DeSantis requested the Office of the Chief Inspector General to review the actions of the Reedy Creek Improvement District Board of Supervisors who attempted to enter into last-minute development and restrictive covenant agreements with Walt Disney Parks and Resorts U.S., Inc. Governor DeSantis further requested that if the Office of the Chief Inspector General found reasonable grounds to believe a criminal violation had occurred, the Office of the Chief Inspector General should report the violation to the Florida Department of Law Enforcement. The review remains open.

Office of the Chief Inspector General

CIG Correspondence #2023-06-15-0008

On June 15, 2023, the Office of the Chief Inspector General received a complaint about the conduct of the Department of Environmental Protection Inspector General. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation may be warranted. The Office of the Chief Inspector General determined that sufficient information was provided by the Inspector General to indicate that no violations of law, rule, policy, or procedure occurred; therefore, a full investigation was not warranted by the Office of the Chief Inspector General. This matter was closed on July 18, 2023.

Office of the Chief Inspector General

CIG Correspondence #2023-06-26-0014

On June 26, 2023, the Office of the Chief Inspector General received a complaint about the conduct of a Department of Children and Families' Office of Inspector General employee. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation may be warranted. This matter remains open at this time.

Summary of Whistle-blower Activity

During the fiscal year, the Office of the Chief Inspector General played a vital role in processing requests for protection in accordance with Florida's Whistle-blower's Act. The Office of the Chief Inspector General ensured a consistent assessment process for applying statutory requirements by agency Inspectors General and provided coordination and oversight of investigative activities involving the most serious allegations.

Agency Inspectors General completed 127 whistle-blower determinations in accordance with the provisions of sections 112.3187 - 112.31895, F.S., Florida's Whistle-blower's



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

Act. Of those determinations, 18 met the statutory provisions to be designated as a whistle-blower complaint. Additionally, agency Inspectors General completed 12 whistle-blower investigations. The Office of the Chief Inspector General monitored each investigation until completion for compliance with statutory timeframes and granted extensions for good cause when circumstances warranted, in accordance with statutory requirements. As required by statute, the Florida Department of Law Enforcement was notified of any whistle-blower cases that produced evidence of criminal violations. Finally, all investigative reports were submitted to and independently reviewed by the Office of the Chief Inspector General for investigative sufficiency prior to final release. These reports were distributed as required by section 112.3189, F.S.

Whistle-blower Case Highlights

The following case summaries represent examples of the types of investigations conducted and finalized in accordance with Florida's Whistle-blower's Act.



Department of Corrections

CIG Correspondence #2015-07-22-0002

On January 21, 2016, the Office of Inspector General for the Department of Corrections initiated a whistle-blower investigation to address multiple concerns about a Department of Corrections former contractor, Corizon Health, at Lake City Correctional Institution. The allegations were not sustained or were unfounded.

Department of Corrections

CIG Correspondence #2016-11-17-0005

On February 1, 2017, the Office of Inspector General for the Department of Corrections initiated a whistle-blower investigation to address concerns about the handling of medical contracts by Department of Corrections' contractors, including Centurion of Florida, LLC, Corizon, Inc., and Wexford Health Services, Inc. The allegations were exonerated.

Department of Corrections

CIG Correspondence #2020-03-27-0001

On April 6, 2020, the Office of Inspector General for the Department of Corrections initiated a whistle-blower investigation to address concerns about the conduct of staff at the Santa Rosa Correctional Institution. The allegations were not sustained, unfounded, and sustained. The Department of Corrections' Office of Inspector General determined that staff did not review a Use of Force Packet in an effective manner.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

Department of Children and Families

CIG Correspondence #2020-03-17-0004 and 2020-04-07-0011

On April 6, 2020, the Office of Inspector General for the Department of Children and Families initiated a whistle-blower investigation to address concerns about the handling of a case by the Department of Children and Families. The allegations were not supported.

Department of Children and Families

CIG Correspondence #2021-12-08-0004

On December 16, 2021, the Office of Inspector General for the Department of Children and Families initiated a whistle-blower investigation to address concerns about the conduct of staff with the Department of Children and Families. The allegations were supported and not supported. The Department of Children and Families' Office of Inspector General determined that a Child Protective Investigator falsified child protective investigation records in the Florida Safe Families Network.

Florida Fish and Wildlife Conservation Commission

CIG Correspondence #2021-12-01-0005

On December 1, 2021, the Office of Inspector General for the Florida Fish and Wildlife Conservation Commission initiated a whistle-blower investigation to address concerns about the conduct of staff at the Florida Fish and Wildlife Conservation Commission. The allegations were not sustained.

Summary of Subpoena Activity

During fiscal year 2022-2023, in accordance with section 14.32(5), F.S., the Office of the Chief Inspector General did not issue any subpoenas.

AUDIT ACTIVITY

In accordance with sections 14.32 and 20.055, F.S., the Office of the Chief Inspector General is responsible for carrying out auditing duties and reviewing, evaluating, and monitoring the policies, practices, and operations of the Executive Office of the Governor. In addition, section 20.055(2), F.S., includes a description of activities related to the development, assessment, and validation of performance measures. These activities are integrated into the audit process, if applicable. During fiscal year 2022-2023, the Office of the Chief Inspector General conducted internal audits, provided audit assistance to other agency Inspectors General, and monitored the status of internal and external corrective actions recommended in audits as follows:



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

Internal Audit Activities

Executive Office of the Governor, Audit of Cybersecurity Controls for Identity Management, Authentication, and Access Control - Audit Report Number A-2223-002

Pursuant to section 14.32, F.S., and the Office of the Chief Inspector General's fiscal year 2022-2023 Audit Plan, an audit of the Executive Office of the Governor Office of Information Technology was initiated. This was part of an enterprise-wide audit of agency controls and compliance with Chapter 60GG-2.003(1), F.A.C., Identity Management, Authentication, and Access Control, to ensure that access to IT resources is limited to authorized users, processes, or devices, and to authorized activities and transactions.

There were two findings, one of which management resolved to correct and one of which management accepted the risk. The findings and the audit report are confidential pursuant to section 282.318(4)(g), F.S.

Follow-up and Liaison Activities

During fiscal year 2022-2023, the Office of the Chief Inspector General conducted follow-ups of the status of corrective actions contained in Office of the Chief Inspector General report number A-2122-002. Additionally, and in accordance with section 20.055(2), F.S., the Office of the Chief Inspector General served as liaison between the Executive Office of the Governor and the Florida Auditor General or other oversight bodies on projects related to the Executive Office of the Governor.

Quality Assurance Review

During the fiscal year, the Auditor General conducted a Quality Assurance Review of the Office of the Chief Inspector General's internal audit activity to confirm that the office's charter, policies and procedures, quality assurance and improvement program, and work products conform to applicable professional auditing standards. The Auditor General also reviewed the office's compliance with the provisions of section 20.055, F.S., that relate to internal audit activities and identified opportunities to enhance the management of the office's internal audit activity and work processes, as well as its value to agency management.

The Auditor General found that the Office of the Chief Inspector General's internal audit activity was adequately designed and complied with during the review period to provide reasonable assurance of conformance to applicable professional auditing standards. The Auditor General also found that the Office of the Chief Inspector General complied with the provisions of section 20.055, F.S., that govern internal audit activities. The



**Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023**

Auditor General issued its QAR of the Office of the Chief Inspector General’s internal audit activity on September 26, 2022.

Audit Plan for Fiscal Year 2022-2023

Section 20.055(6)(i), F.S., requires that annual and long-term audit plans be developed based on the findings of periodic risk assessments. Based on the results of a risk assessment, top priorities for audits, reviews, and special projects were identified and the audit plan for fiscal year 2023-2024 was developed and approved by the Governor. The 2,080 staff hours available for audits and audit activities were allocated as follows:

Allocation of Staff Hours for Fiscal Year 2023-2024		
Hours Available:	52 weeks x 40 hours per week x 1 position (1 Full-time Equivalent (FTE)).	100%
Estimated Distribution of Available Hours		
Internal Audits, Enterprise Projects, and Other Assurance Activities	Hours available for internal audits, enterprise-wide audits, consulting services, and management reviews. Including Internal Quality Assurance Review of the Executive Office of the Governor, Office of Inspector General’s internal audit activity.	30%
Audit Follow-up	As required in section 20.055(6)(h), F.S., and Standard 2500, IIA Standards.	1%
Liaison Activities to Coordinate External Audits	As required by section 20.055(2)(g), F.S. <ul style="list-style-type: none"> Office of Program Policy Analysis and Government Accountability’s Audits Auditor General’s Statewide Financial, Operational, and Federal Awards Audits Auditor General’s Quality Assurance Reviews at Selected Agency OIGs. 	2%
Technical Assistance	Hours to assist other offices as directed by the CIG.	35%
Financial Emergency Activities	Hours for monitoring and liaison activities associated with Financial Emergencies.	10%
Recurring Projects	<ul style="list-style-type: none"> Risk Assessment Annual Work Plan and Annual Report Preparation of Schedule IX 	2%
Indirect Hours	Hours for administrative activities including training, leave, state holidays, and other.	20%
% of Total Hours		100%

Of the available staff hours for fiscal year 2023-2024, the Office of the Chief Inspector General plans to initiate the following assurance activities:



**Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023**

Planned Projects		
Category	Description	Hours
Internal Audits	Executive Office of the Governor – Division of Administration Personnel Practices	300
Cyber Enterprise Project*	Enterprise Project for Fiscal Year 2023-2024 is scheduled to be Cybersecurity Incident Response and Handling.	300
Management Requests or Other Assurance Activities	A portion of our planned engagements has been reserved for management requests that may occur during the fiscal year. These requests may be for assurance or consulting services.	As needed
Total Hours		600

*We consider this Cyber Enterprise Project to satisfy the requirements of section 20.055(6)(i), F.S., requiring that the annual audit plan include a specific cybersecurity audit plan.

For fiscal years 2024-2025 and 2025-2026, we plan to allocate direct and indirect hours to the following activities:

- House Bill 1297, which passed during the 2021 legislative session, amended section 20.055(6)(i), F.S., and requires an annual specific cybersecurity audit plan. An enterprise cybersecurity risk assessment will be conducted to determine the Cyber Enterprise Project topics for fiscal years 2024-2025 and 2025-2026.
- House Bill 1079, which passed during the 2021 legislative session, amended section 287.136, F.S., to require agency Inspectors General to perform a risk-based compliance audit of all contracts executed by their agency within the last three fiscal years and an identification of any trends in vendor preference. Engagements are required beginning October 1, 2021, and every 3 years thereafter. As such, the next engagement for this topic will begin in fiscal year 2024-2025.
- Assurance engagements of the Executive Office of the Governor’s Appointments Office and Information Systems, Enterprise Audits, Other Assurance Activities, Audit Follow-Up, and Liaison Activities to coordinate External Audits.
- Continuation of Financial Emergency Activities monitoring.
- Provision of technical assistance to other Offices of Inspectors General and perform other related duties.
- Review of federal pandemic funding issues.



**Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023**

The long-term audit plans are subject to change based on the results of the periodic risk assessment conducted in accordance with section 20.055, F.S., and requests received from management. The scope of these projects will be determined during the planning phase of these engagements. These plans are also subject to unexpected investigative activity and other requests made by the Governor in accordance with section 14.32(2)(k), F.S.

FINANCIAL EMERGENCY RESPONSIBILITIES

Sections 218.50 - 218.504, F.S., *Local Governmental Entity and District School Board Financial Emergencies*, describes the responsibilities delegated to the Office of the Chief Inspector General by the Governor for determining if state assistance is needed when a local governmental entity meets one or more of the conditions specified in section 218.503(1), F.S. The Office of the Chief Inspector General collaborates with representatives from the Department of Commerce,⁵ the Department of Financial Services, the Joint Legislative Auditing Committee, the Auditor General, the Executive Office of the Governor’s Legal Office, Office of Policy and Budget, or others as needed in carrying out these responsibilities.

Local Governmental Entities in Financial Emergency Status

There are approximately 2278+ local governmental entities⁶ in Florida. As of June 30, 2023, no entities were released from financial emergency status and 16 entities were in financial emergency status as defined in section 218.503(3), F.S. These local governmental entities are listed in the following table:

LOCAL GOVERNMENTAL ENTITIES IN FINANCIAL EMERGENCY STATUS	
•	Crossings at Fleming Island Community Development District (CDD)
•	City of Gretna
•	City of Pahokee
•	City of Hampton
•	City of Opa-Locka
•	City of Westville
•	Eastpoint Sewer and Water District
•	Hamilton County Development Authority
•	Heritage Isles CDD
•	Leon County Educational Facilities Authority
•	Suwannee Valley Transit Authority

⁵ Previously known as the Department of Economic Opportunity.

⁶ Local governmental entities, as defined in section 218.502, F.S., are counties (67), municipalities (411), and special districts (1800+).



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report FY 2022-2023

• Suwannee Water and Sewer District
• Town of Caryville
• Town of Eatonville
• Town of Noma
• Town of Wausau

Source: OCIG Files as of June 30, 2023

During fiscal year 2022-2023, the Office of the Chief Inspector General received notices from the Department of Financial Services, the Auditor General, or from local governmental entities that 30⁷ local governmental entities met one or more of the conditions of financial emergency specified in section 218.503(1), F.S. The Office of the Chief Inspector General requested additional information from 29 entities for use in determining the entities' financial emergency status. The Office of the Chief Inspector General also monitored the financial condition of various local governmental entities based on concerns discovered through Joint Legislative Auditing Committee meetings, news articles, correspondence from citizens, and questions from state and local government officials. During fiscal year 2022-2023, no new entities were declared to be in a state of financial emergency as defined in section 218.503(3), F.S.

City of Opa-Locka

On June 1, 2016, the Governor signed Executive Order Number 16-135 designating the City of Opa-Locka to be in a state of financial emergency, pursuant to section 218.503, F.S. The Executive Order created a financial emergency board to oversee the activities of the City of Opa-Locka, designated the Office of the Chief Inspector General as the lead agency in carrying out the Executive Order, and named the Chief Inspector General as the Governor's designee for purposes of the Executive Order and the agreement between the Governor and the City of Opa-Locka to implement measures to resolve the financial emergency. The Office of the Chief Inspector General performs the following duties as necessary to assist the City of Opa-Locka: review and approve the City Budget; evaluation of the incurrence of debt; review of monthly revenue and expenditures; evaluation of financial and contractual obligations; analysis and approval of the Five-Year Recovery Plan; review of the required audits; review of the City's resolutions and ordinances for financial impact; and other technical assistance as needed.

CONCLUSION

It is an honor and privilege to serve and to provide a report on the accomplishments of the Office of the Chief Inspector General for fiscal year 2022-2023.

⁷ 1 entity was a charter school and incorrectly sent information to our Office rather than the Department of Education.



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