Department of Children and Families
Office of Inspector General

Annual Report
Fiscal Year 2025-2026

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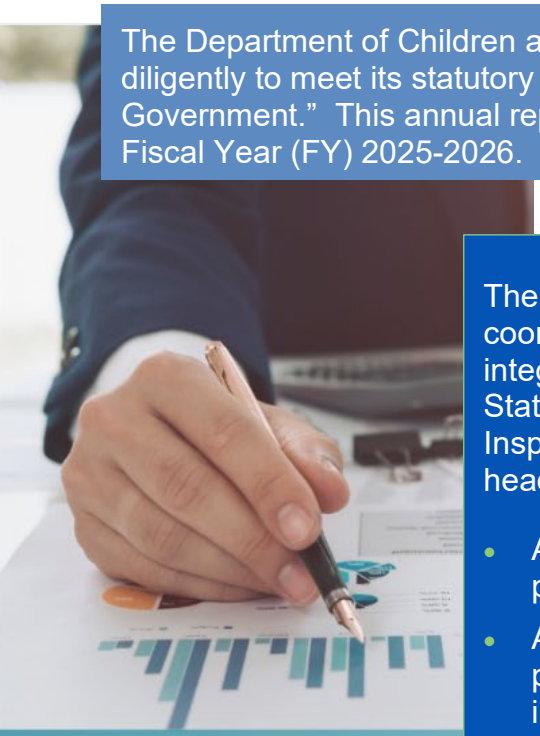
INTRODUCTION

The Department of Children and Families (Department) Office of Inspector General (OIG) worked diligently to meet its statutory mandates and fulfill its mission of "Enhancing Public Trust in Government." This annual report summarizes the activities and accomplishments of the OIG for Fiscal Year (FY) 2025-2026.



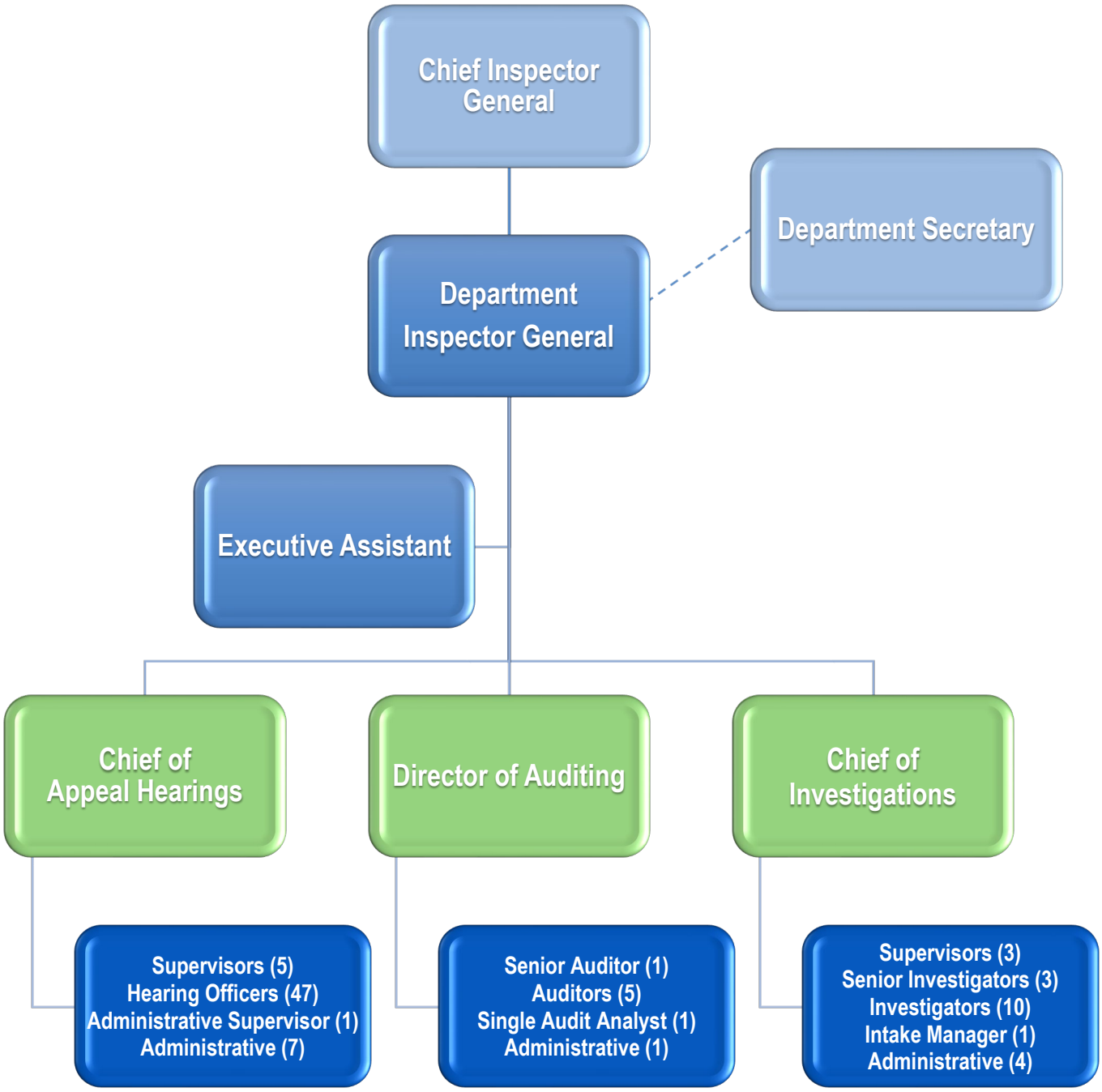
Statutory Requirements

The OIG is established in each state agency to provide a central point of coordination and responsibility for promoting and ensuring accountability, integrity, and efficiency in government. In accordance with § 20.055, Florida Statutes (F.S.), the Inspector General is appointed by and reports to the Chief Inspector General (CIG) and is under the general supervision of the agency head. As outlined in statute, the duties of the Inspector General include:

- Advising in the development of performance measures, standards, and procedures for the evaluation of state agency programs.
- Assessing the reliability and validity of information provided on performance measures and standards and making recommendations for improvement.
- Reviewing actions taken by the agency to improve program performance and making recommendations for improvement.
- Providing direction for, supervising, and coordinating audits, investigations, and management reviews relating to the programs and operations of the agency.
- Conducting, supervising, and coordinating activities that promote economy and efficiency and prevent or detect fraud and abuse.
- Informing the CIG of fraud, abuses, and deficiencies relating to programs and operations administered or financed by the agency; recommending corrective actions concerning fraud, abuses, and deficiencies; and reporting on the progress made in implementing corrective action.
- Ensuring effective coordination and cooperation between the Auditor General (AG), Office of Program Policy Analysis and Government Accountability (OPPAGA), federal auditors, and other governmental entities.
- Reviewing rules relating to programs and operations and making recommendations regarding their impact.
- Ensuring an appropriate balance between audit, investigative, and other accountability activities.
- Complying with the *General Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General (AIG).

ORGANIZATIONAL CHART

As of June 30, 2026, there were 94[1] positions assigned to the OIG, which were distributed in the following three sections: Appeal Hearings, Internal Audit, and Investigations. Appeal Hearings Section and Investigations Section staff are located at headquarters and in field offices throughout the state.[2]



[1] It should be noted that 12 of the 94 are temporary Other Personal Services (OPS) positions assigned to the Appeal Hearings Section by agency leadership in anticipation of a substantial increase in workload associated with the Medicaid unwinding process and the requirements of the Medicaid lawsuit court order.

[2] Offices: Investigations Section – Ft. Lauderdale, Miami, Orlando, Rockledge, Tallahassee, and Tampa.
Appeal Hearings Section – Ft. Lauderdale, Ft. Myers, Jacksonville, Lakeland, Marianna, Miami, Orlando, Pensacola, Rockledge, Tallahassee, Tampa, and West Palm Beach.

PROFESSIONAL CERTIFICATIONS AND LICENSES

In addition to the educational degrees and experience required for their respective positions, OIG staff members hold the following professional certifications and licenses:

Accreditation Manager (3)	Certified Welfare Fraud Investigator (1)
AIG Board Member (1)	CFA[3] Assessor (4)
AIG Committee Chair (1)	CFA Team Leader Assessor (1)
AIG Institute Instructor (1)	CJSTC[4] Certified General Instructor (1)
AIG Peer Review Team Leader (1)	Department Certified Trainer (1)
Certified Accreditation Professional (2)	FLA-PAC[5] 2nd Vice President (1)
Certified Cryptocurrency Investigator (1)	FLA-PAC Instructor (1)
Certified Cybercrime Investigator (1)	Florida Bar Member (2)
Certified Fraud Examiner (2)	Florida Certified Contract Manager (14)
Certified Inspector General (2)	Florida Notary Public (20)
Certified Inspector General Auditor (6)	Florida Private Investigator (1)
Certified Inspector General Investigator (12)	Six Sigma Certified (3)
Certified Internal Auditor (1)	Sterling Project Manager and DMAIC[6] (1)
Certified Public Manager (2)	TCIIA[7] Board Member (1)

[3] Acronym for "Commission for Florida Law Enforcement Accreditation, Inc."
[4] Acronym for "Criminal Justice Standards and Training Commission."
[5] Acronym for "Florida Police Accreditation Coalition."
[6] Acronym for "Define, Measure, Analyze, Improve, Control."
[7] Acronym for "Tallahassee Chapter Institute of Internal Auditors."

EXECUTIVE SUMMARY

In accordance with § 20.055, F.S., the OIG is "established in each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government." Additionally, by September 30, the OIG is required to complete an annual report summarizing activities of the office during the prior fiscal year. Consistent with these duties, the following accomplishments, highlights, and activities demonstrate significant efforts of OIG staff during FY 2025-2026:

Appeal Hearings Section

- Initiated a total of **36,994** hearing activities, to include **35,539** fair hearing requests, **1,311** administrative disqualification hearing requests, and **144** nursing facility discharge or transfer hearing requests.
- Conducted hearings and issued final orders for **3,022** appeals.

Internal Audit Section

- Published **five (5)** audit reports, which contained **five (5)** findings and **five (5)** recommendations for improvement of efficiency and effectiveness in Department programs and operations. Management concurred with the results of the audits.
- Issued **one (1)** six-month corrective action status report, **one (1)** 12-month corrective action status report, and **one (1)** 24-month corrective action status report for **three (3)** audit reports.
- Performed liaison activities for **10** external audit projects from three external organizations.
- Reviewed and processed **57** Department financial reporting packages of state and federal financial assistance.

Investigations Section

- Reviewed and processed **9,256** complaints or requests for assistance from citizens, clients, and Department managers and employees.
- Conducted **94** Whistle-blower determinations in accordance with the Whistle-blower's Act.[8]
- Opened **51** cases and completed **41** cases that examined **65** allegations of violations of statute, rule, policy, or contract and tracked **112** corrective actions (**64** recommendations) by management to ensure responses to recommendations for personnel action or policy clarification were appropriately addressed.
- Responded to **141** public records requests under Chapter 119, F.S.
- Processed **4,520** Inspector General Reference Checks for current and former Department and provider employees.
- Conducted **49** Outreach Training sessions for **1,247** Department and/or provider employees on the role of the OIG, when and how to report suspected employee wrongdoing, protection afforded under the Whistle-blower's Act, and how to recognize violations of statute, rule, policy, or contract.
- Maintained Excelsior re-accreditation status through the CFA.

[8] The Whistle-blower's Act (§§ 112.3187-112.31895, F.S.) is intended to protect current employees, former employees, or applicants for employment with state agencies or independent contractors from retaliatory action. The Whistle-blower's identity is protected from release pursuant to § 112.3189, F.S.

APPEAL HEARINGS SECTION

The Appeal Hearings Section conducts administrative fair hearings for applicants or recipients of public assistance programs when the Department's action, or failure to act, adversely affects individual or family eligibility for federally funded assistance. In addition, the Appeal Hearings Section conducts administrative disqualification hearings for instances when the Department alleges benefit recipients have committed an intentional program violation in the Cash Assistance Program and/or the Supplemental Nutrition Assistance Program (SNAP). Hearings are also conducted for applicants and recipients of the Medicaid Waiver Program for the Agency for Persons with Disabilities (APD). The Appeal Hearings Section further conducts administrative fair hearings on eligibility or amount of assistance for Office of Child and Family Well-Being (OCFW) programs funded through the Social Security Act, such as Independent Living Services, Maintenance Adoption Subsidy, and the Guardianship Assistance Program. In addition, the section conducts limited hearings for other state agencies, as follows:

Agency for Health Care Administration (AHCA)	For proposed discharge or transfer action from a nursing facility.
Department of Elder Affairs (DOEA)	For individuals denied placement or removed from the Statewide Medicaid Managed Care (SMMC) Long-Term Care (LTC) program wait list.
Department of Health (DOH)	For applicants or recipients of the Special Supplemental Food Program for Women, Infants, and Children (WIC) adversely affected.
Department of Revenue (DOR)	For disputes over distribution of child support payments to the custodial parent, a passport denial for the absent parent, or when DOR intercepts a federal payment to the absent parent to repay past due child support.

The Appeal Hearings Section reports directly to the Inspector General. This ensures independence and complies with federal regulations requiring a hearing officer to be a headquarters-level employee. Hearings are funded with 50% federal funds and 50% state general revenue.

Hearings Authority

The section operates pursuant to the following authorities:

- § 409.285, F.S., *Opportunity for hearing and appeal*
- § 120.80, F.S., *Exceptions and special requirements*
- § 400.0255, F.S., *Resident transfer or discharge; requirements and procedures; hearings*
- § 393.125, F.S., *Hearing rights*
- Rule 65-2.042, et seq., Florida Administrative Code (F.A.C.), *Applicant/Recipient Fair Hearings*

The major controlling federal regulations are as follows:

- Public Law (P.L.) 104-193, *Temporary Assistance to Needy Families (TANF) Personal Responsibility and Work Reconciliation Act of 1996*
- 42 Code of Federal Regulations (CFR) § 431.200, *Medicaid Fair Hearings for Applicants and Recipients*
- 7 CFR § 273.15, *SNAP, Fair Hearings*
- 7 CFR § 273.16, *SNAP, Disqualification for Intentional Program Violation*

Hearings Jurisdiction

The section conducts hearings for the following Department programs and other state agencies:

<u>Office of Economic Self-Sufficiency (OES)</u>

- Cash Assistance Program or TANF
- SNAP
- Disaster SNAP (D-SNAP)
- Medicaid Eligibility for all programs, including Waivers and the Institutional Care Program (ICP)
- Refugee Assistance Program (RAP)
- Optional State Supplementation (OSS)

<u>Office of Child and Family Well-Being</u>

- Independent Living Services (Post-Secondary Education Services and Support, Extended Foster Care, and Aftercare Services)
- Maintenance Adoption Subsidy
- Guardianship Assistance Program

<u>AHCA</u>

- Nursing Facility Discharge or Transfer Hearings

<u>APD</u>

- Developmental Disabilities Individual Budget (iBudget) Medicaid Waiver Program

<u>DOH</u>

- WIC

<u>DOR</u>

- Limited Child Support Enforcement issues

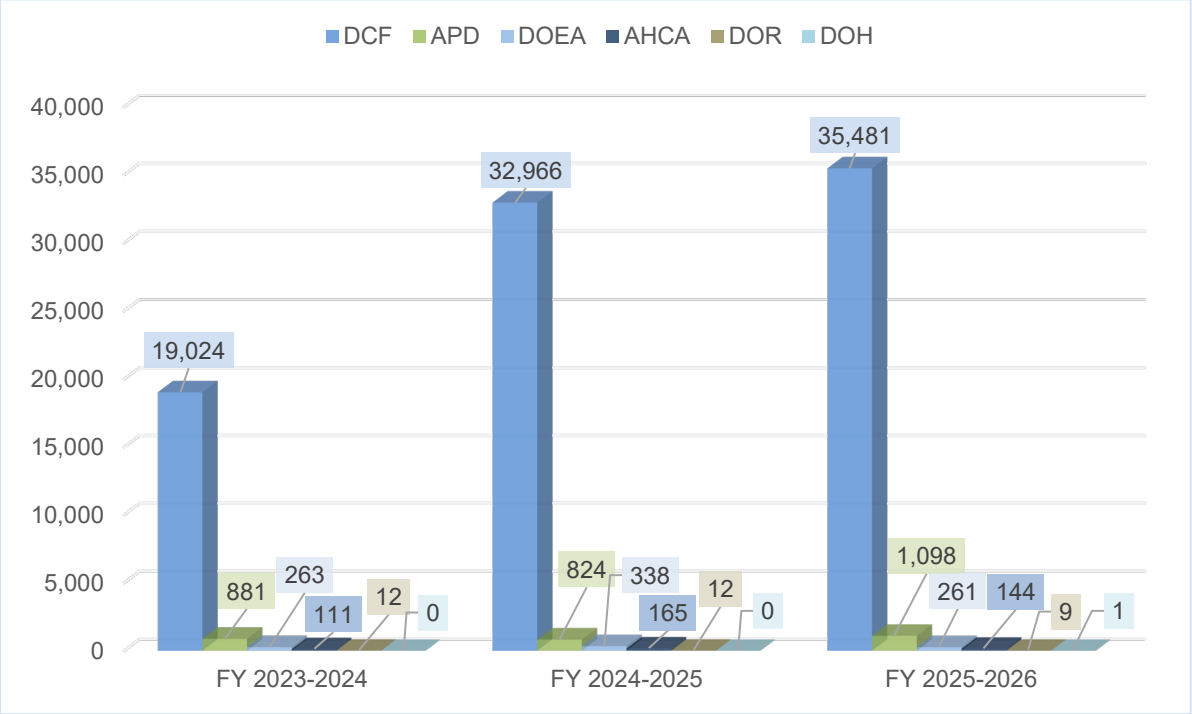
<u>DOEA</u>

- SMMC LTC program waitlist

Hearings Activities Initiated

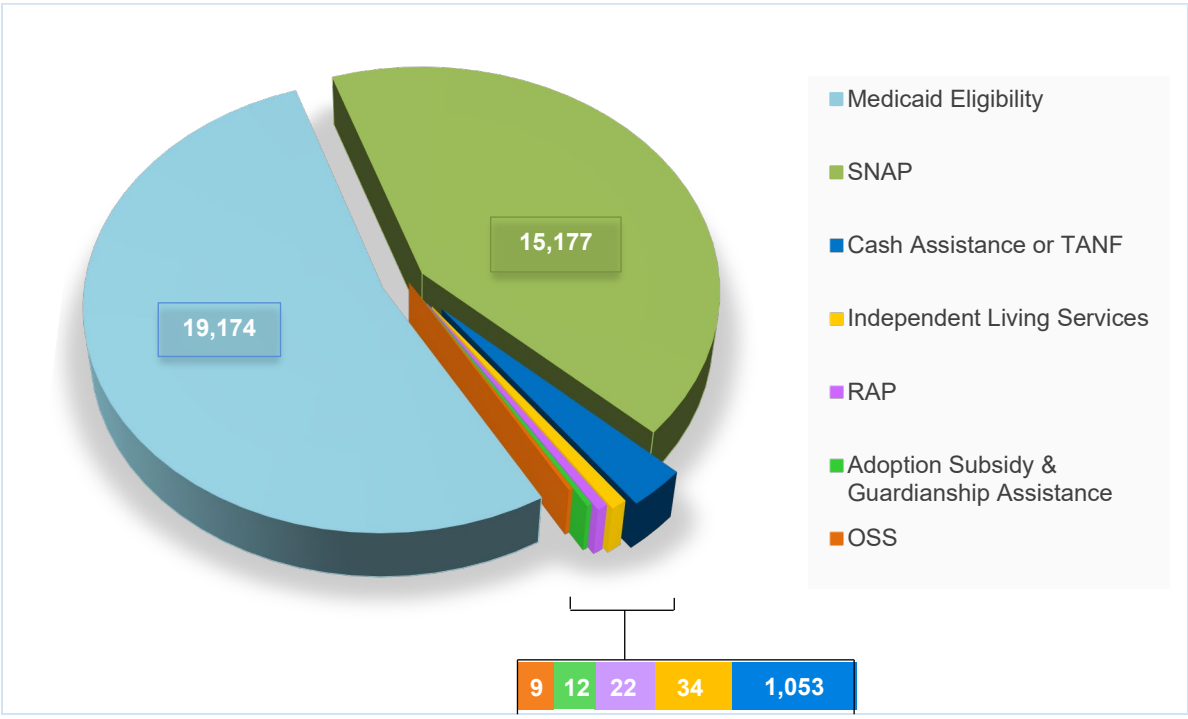
The Department initiated a total of **36,994** hearings activities during FY 2025-2026. The following chart provides a three-year comparison of all hearings activities initiated by the Department and other state agencies, highlighting trends in activity volume:

Hearings Activities by State Agency[9]



The **35,481** hearings activities initiated by the Department were categorized as follows:

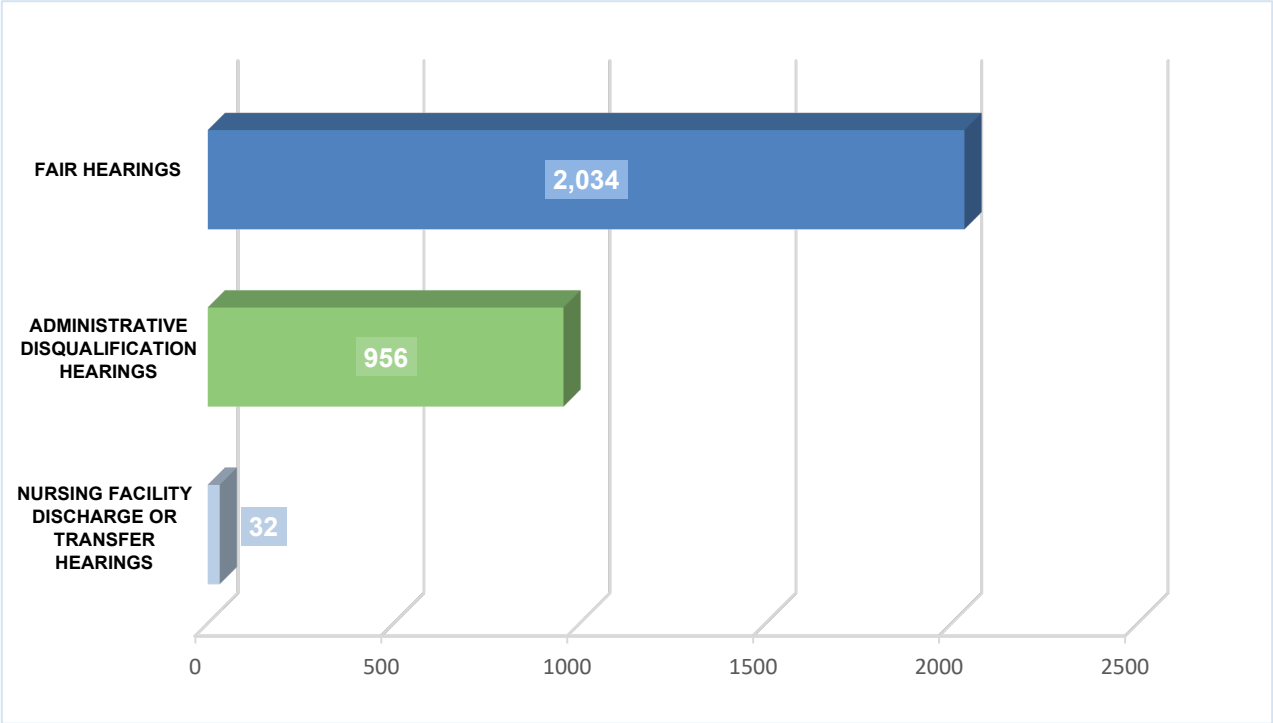
Department Hearings Activities by Program



[9] Department hearings include fair and administrative disqualification hearings. AHCA hearings include only nursing home discharge or transfer hearings. APD, DOEA, and DOR hearings include only fair hearings.

Of the hearings activities initiated, a hearing was convened and an order was issued for **3,022** appeals. The remaining appeals were closed either as abandoned or voluntarily withdrawn.

Completed Hearings Activities by Category



INTERNAL AUDIT SECTION

Internal Audit Unit

The Internal Audit Unit conducts audits and consulting projects related to programs, operations, and contracts to promote efficient and effective use of Department resources and ensure compliance with regulations, laws, rules, policies, procedures, and contractual requirements. The scope of internal auditing includes evaluating the adequacy and effectiveness of internal controls, assessing the Department governance process, and evaluating risk exposures, including the potential for fraud. Acting as a liaison between external auditors and the Department, the unit monitors implementation of Department responses to reports issued by the AG, OPPAGA, and other external government entities.

The unit published **five (5)** audit reports, consisting of **five (5)** findings and **five (5)** recommendations for improvement, and Department management concurred with the results of the audits. **One (1)** six-month corrective action status report, **one (1)** 12-month corrective action status report, and **one (1)** 24-month corrective action status report were issued for **three (3)** audit reports.

The unit conducted liaison activities for **10** external audit projects from the AG, OPPAGA, and the Federal Health and Human Services Department.

Single Audit Unit

The Single Audit Unit is responsible for reviewing single audit reporting packages and related documentation of both state and federal funding and expenditures. The activity is mandated by 2 CFR § 200.501, *Federal Uniform Grant Guidance*, and § 215.97, F.S., *Florida Single Audit Act*.

Independent certified public accountants perform single audits of Department contractor and provider financial records and expenditures of state and federal financial assistance. Single audits are required by contract and considered to be a critical accountability component for state and federally funded initiatives.

Single audit analysts conduct desk reviews and examine single audit reporting packages. At the completion of each desk review, single audit analysts prepare an Audit Review Status Report for the Department contract manager and contract administrator. If a report contains findings, the Office of Contracted Client Services is also notified. While many desk reviews require no follow-up action, issues that require further attention from contract managers can range from a review of report findings communicated for informational purposes to significant issues requiring corrective action by the recipient.

The unit also provides feedback to external auditors when clarification of an existing audit is required. For the fiscal year, the unit analyzed and reviewed **57** Department financial reporting packages of state and federal financial assistance.

Florida Inspectors General Expertise System (FIGES)

Functioning as an expertise reference tool, FIGES is a public, online database of Florida state and local government OIGs and is accessible through the internet at eds.myflfamilies.com/FIGES/Default.aspx. It contains, among other data, contact information, areas of expertise, and professional certifications for staff members of state and local government OIGs. The Internal Audit Section served as the site administrator for FIGES, which maintained information for approximately **432** personnel from **47** OIGs, as of the end of the fiscal year.

Integrated Internal Audit Management System (IIAMS)

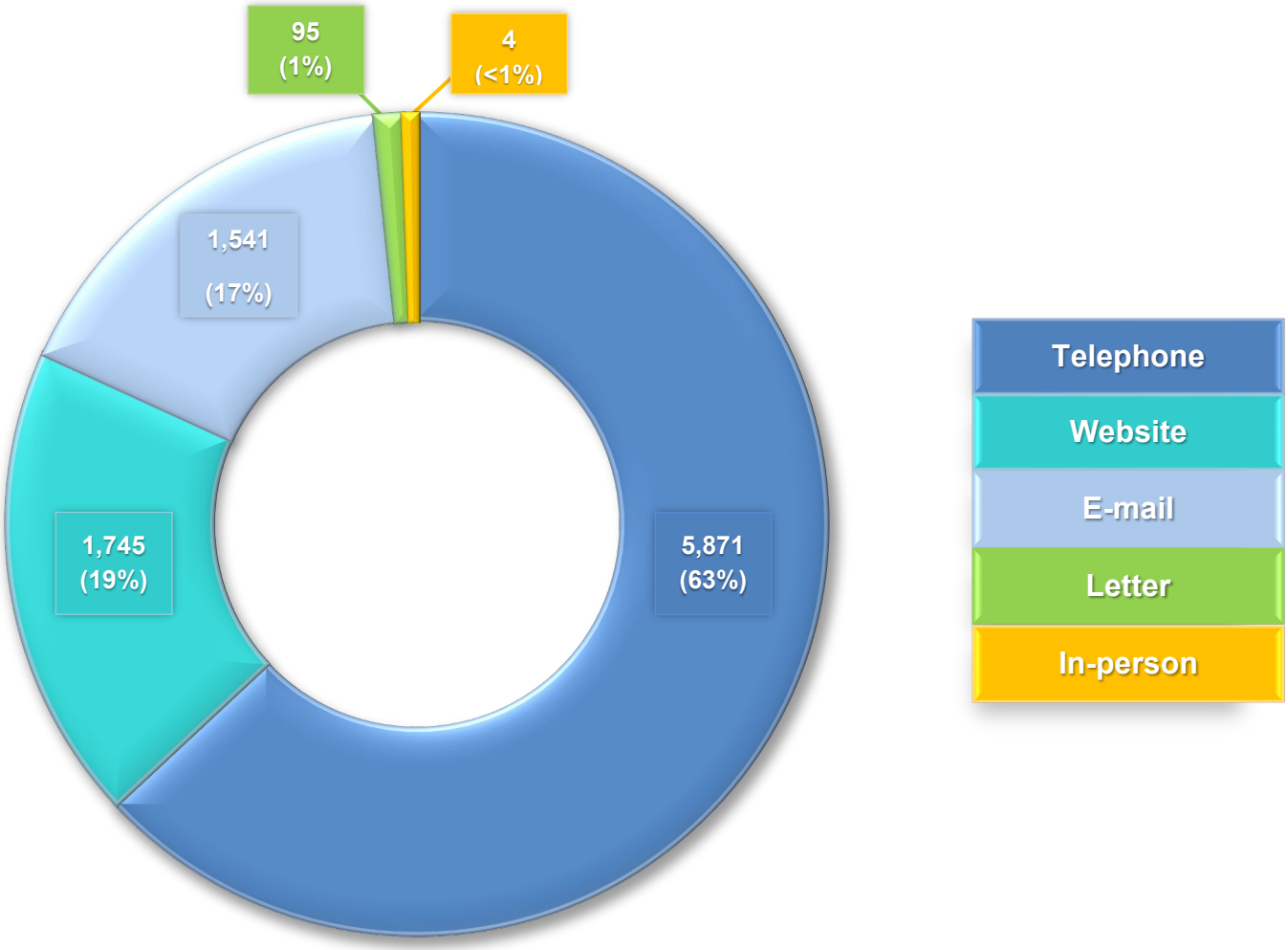
IIAMS is a Department-developed web application that manages and documents all aspects of the audit process, including planning, fieldwork, reporting, and follow-up. It simplifies and centralizes working paper documentation in multiple formats and enables reviewing, storing, and sharing of work performed by Internal Audit Section staff. Furthermore, IIAMS provides an effective process for tracking audit hours and documenting required continuing professional education and other training. As of the end of the fiscal year, IIAMS entailed approximately **48** users from **10** state agencies, including the Department.

INVESTIGATIONS SECTION

Intake Unit

The Intake Unit handles incoming calls and reviews all complaints or requests for assistance received by the Investigations Section via telephone, e-mail, website, letter, or in-person. The Intake Unit reviewed and processed a total of **9,256** complaints. The following chart illustrates the format in which the complaints were received.

Complaints Received by Format



Investigations Unit

The Investigations Unit conducts Whistle-blower determinations to identify whether complainants and the information they disclose meet the requirements of the Whistle-blower's Act. Every complaint received is evaluated for Whistle-blower status. Whenever an eligible complainant does not specifically report under mandatory reporting requirements per Children and Families Operating Procedure (CFOP) 180-4, an interview with the complainant is conducted and a determination made as to whether the information disclosed is the type of information described in § 112.3187(5), F.S. The Investigations Unit conducted **94** such Whistle-blower determinations.

The Investigations Unit initiates investigations or management reviews, including those filed under the Whistle-blower's Act or matters involving sexual harassment allegations, when violations of statute, rule, policy, and/or contract provisions are alleged. While investigations are administrative in nature, potential criminal violations may be discovered during the investigative process. When a determination is made that the subject of an investigation has potentially committed a criminal violation, the investigation is coordinated with the Florida Department of Law Enforcement (FDLE) or appropriate local law enforcement agency for criminal investigation.

Investigations and Management Reviews

51	Cases were opened for investigation or management review
41	Cases were completed
65	Allegations were investigated or reviewed

Included in the **41** cases completed were the following:

Whistle-blower Investigations

There were no investigations completed in accordance with the Whistle-blower's Act.

Sexual Harassment Investigations

There were **eight (8)** investigations completed in accordance with CFOP 60-10, Chapter 5, *Unlawful Harassment and Unlawful Sexual Harassment.*

Recommended Corrective Actions

Based on the investigation or management review, the Investigations Unit may make recommendations in the form of corrective actions. The recommendations are for the purpose of process improvement and are made to Department or provider management. Final reports, including recommendations, are sent to all appropriate parties and corrective actions are tracked to completion. A total of **112** corrective actions, entailing **64** recommendations, were issued by the Investigations Unit.

Personnel Actions Associated with Investigations and Management Reviews

Department personnel actions or measures taken by the Florida Certification Board (FCB) may occur as a result of allegations reported to the OIG or investigations or management reviews completed by the OIG. The following actions occurred at the discretion of management, the employees, or the FCB:

Personnel Actions

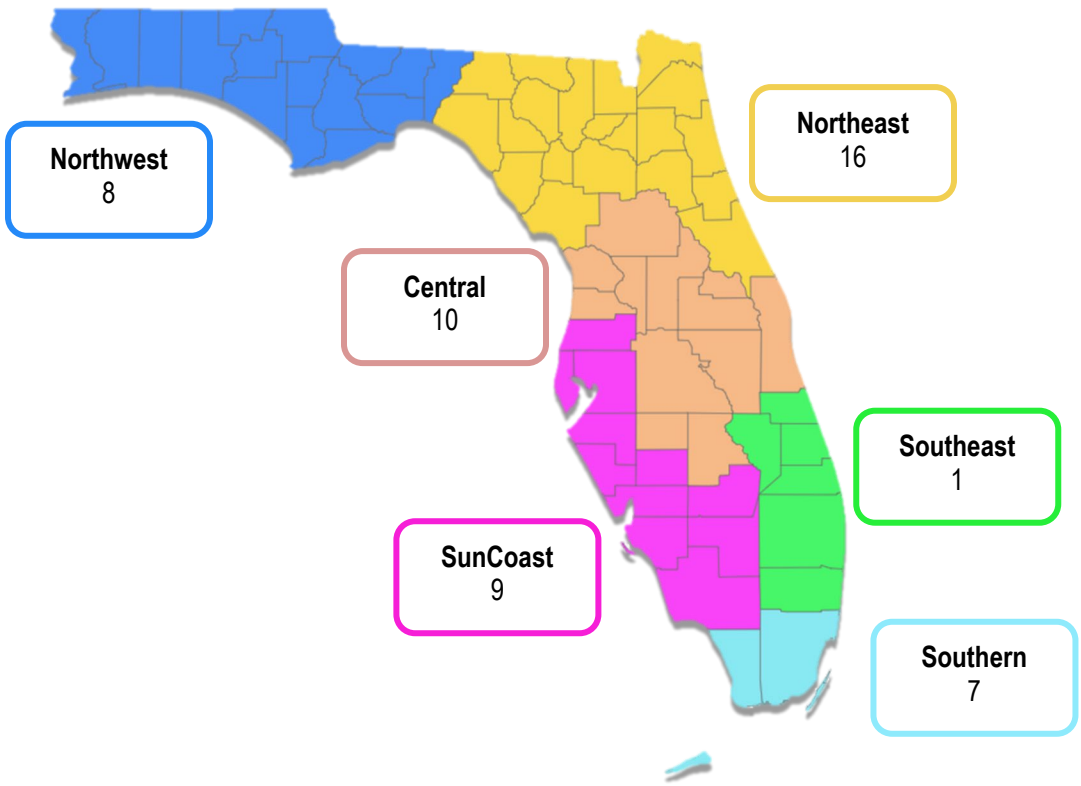
23 Resignations
14 Dismissals
1 Verbal Counseling

FCB Actions

16 Revocations
3 Inactive
1 Open Ethics Investigations
1 Expired

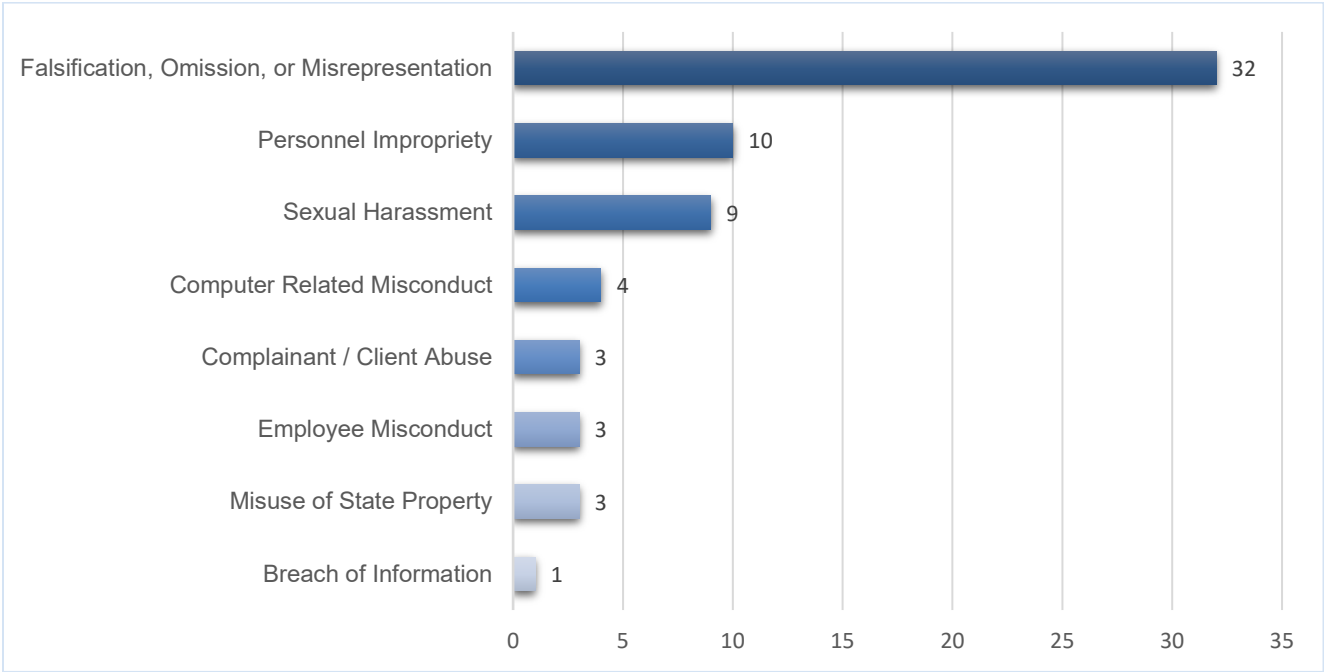
The following chart provides a comparative analysis of the **51** cases opened by Region:

Cases Opened by Region



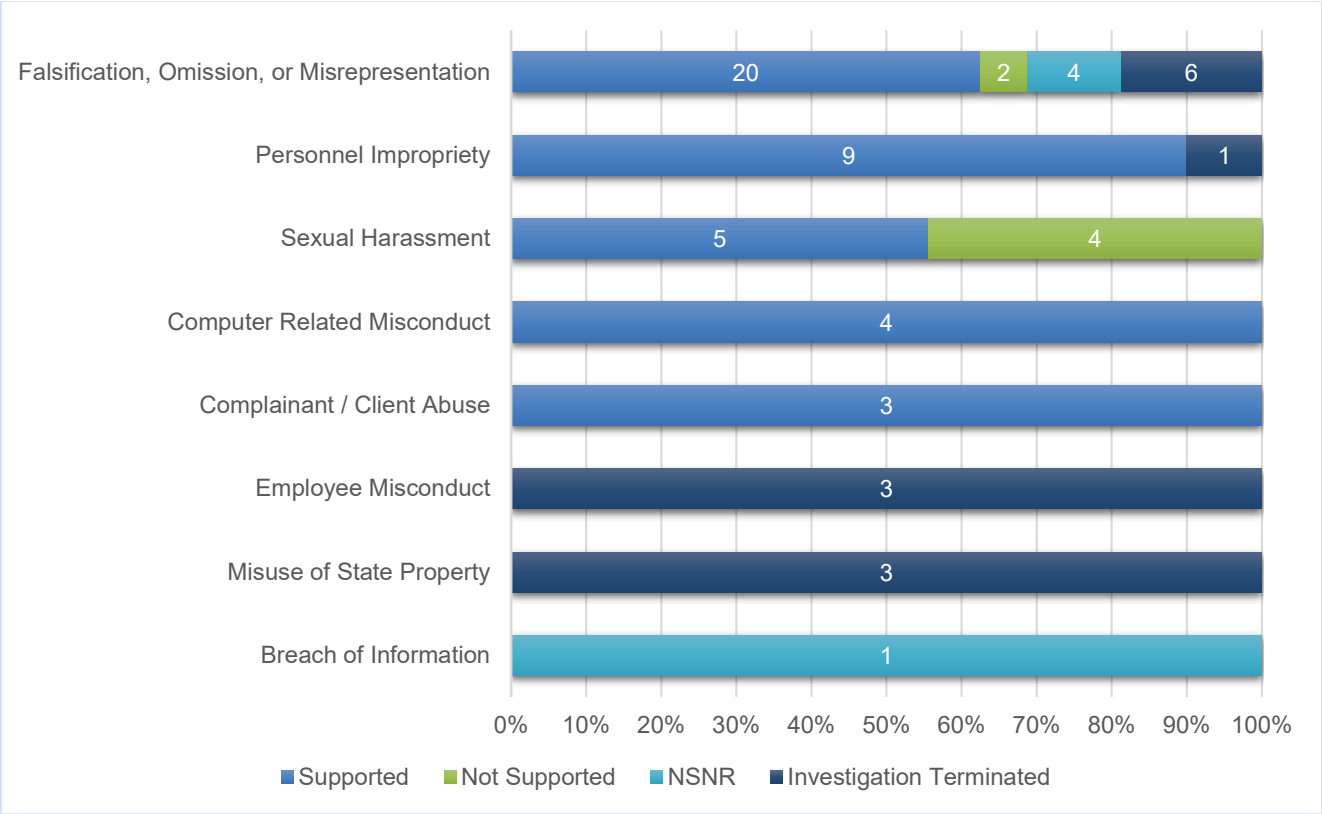
The allegation types and corresponding **65** allegations investigated for closed cases are as follows:

Allegations Investigated by Type



The following chart illustrates the percentage of findings for each investigated allegation type:

Investigative Findings by Allegation Type



Public Records Requests

Responded to **141** public records requests under Chapter 119, F.S.

Inspector General Reference Checks / Database Checks for Prior Investigations

Current and former Department and provider employees being considered for rehire, transfer, promotion, or demotion are screened to determine whether they were the subject of an OIG investigation that resulted in supported findings. The OIG processed **4,520** such reference checks.

Inspector General Outreach Program

The Investigations Unit offers an outreach program to educate management and staff of the Department and providers on the role of the OIG. The training sessions entail when and how to report suspected employee wrongdoing, protection afforded under the Whistle-blower's Act, and how to recognize violations of statute, rule, policy, or contract. The OIG completed **49** training sessions, involving **1,247** individuals, with Department employees and/or contracted and subcontracted providers.

APPENDIX

Summary of Internal Audit Projects Issued

Project #A-2425DCF-019: Enterprise Cybersecurity – Asset Management

The purpose of this audit was to conduct a cybersecurity audit in accordance with § 20.055(6)(i), Florida Statutes (F.S.), which requires annual audit plans to include a cybersecurity audit. This audit focused on Asset Management.

The objectives of this audit were to determine whether the Department:

- Information system components inventory is developed and documented accurately to reflect the current information system components within the organizational boundary of the information system deemed necessary to achieve effective accountability.
- Has accurately identified, classified, and categorized assets based on their sensitivity, criticality, and associated risk to enable the implementation of appropriate security controls tailored to the specific needs of each asset category to improve risk management, facilitate incident response efforts, support compliance initiatives, and strengthen overall cybersecurity defenses, thereby safeguarding sensitive data and mitigating cyber threats effectively.
- Assigns ownership and responsibilities for the management of Department information system assets and inventory to ensure accountability.

The scope of this audit included the review of Department policies, procedures, and practices related to asset management in effect during the period of July 1, 2024 through the end of audit fieldwork.

Pursuant to § 282.318(4)(g), F.S., this report is confidential and exempt from § 119.07(1), F.S.

The audit disclosed two confidential findings and two confidential recommendations.

Management concurred with the results of the audit.

Project #A-2526DCF-051: MOU #HSMV-0674-25

In accordance with the Fiscal Year 2025-2026 Annual Audit Plan, the OIG conducted an internal control and data security audit of Memorandum of Understanding (MOU) #HSMV-0674-25, a data exchange agreement between the Office of Economic Self-Sufficiency (OES), Office of Information Technology Services (OITS), and the Department of Highway Safety and Motor Vehicles (DHSMV). We selected this topic to comply with requirements of the MOU.

The objectives of this audit were to:

- Evaluate the internal controls governing the use and dissemination of personal data based on the requirements of MOU #HSMV-0674-25.
- Determine and document whether the internal controls have data security policies and procedures in place for personnel to follow to protect personal data.
- Determine and certify that data security policies and procedures have been approved by a qualified Risk Management Information Technology Security (IT) Professional.
- Determine and certify that all deficiencies and/or issues found during the audit have been corrected and measures enacted to prevent recurrence.
- Determine and provide an opinion as to whether the internal controls are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure.

The scope of this audit included the review of all applicable policies, procedures, and practices in effect during the period May 19, 2025 through the end of audit fieldwork.

All findings and recommendations were resolved prior to the issuance of the final report.

Management concurred with the results of the audit.

Project #A-2526DCF-034: MOU #HSMV-0227-25

In accordance with our Fiscal Year 2025-2026 Annual Audit Plan, the OIG conducted an internal control and data security audit of MOU #HSMV-0227-25, a data exchange agreement between the Office of Human Resources (OHR), OITS, and DHSMV. We selected this topic to comply with requirements of the MOU.

The objectives of this audit were to:

- Evaluate whether the Department has adequate controls in place to protect personal data from unauthorized access, distribution, use, modification, or disclosure in compliance with the requirements of the MOU and other applicable laws.
- Certify that Department data security policies and procedures have been approved by a qualified Risk Management IT Security Professional.
- Certify that all deficiencies and/or issues found during the audit have been corrected and that measures have been enacted to prevent recurrence.

The scope of this audit included the review of all applicable policies, procedures, and practices in effect during the period October 28, 2024 through the end of audit fieldwork.

All findings and recommendations were resolved prior to the issuance of the final report.

Management concurred with the results of the audit.

Project #A-2526DCF-018: Enterprise Cybersecurity – Data Protection and Security

The purpose of this audit was to conduct a cybersecurity audit in accordance with § 20.055(6)(i), F.S., which requires annual audit plans to include a cybersecurity audit. This audit focused on Data Protection and Security.

The objectives of this audit were to determine whether the Department has:

- Developed and documented comprehensive cybersecurity policies and regulatory requirements within the information system boundary of the organization.
- Managed and protected records and data, including data-at-rest, consistent with the risk strategy of the organization to protect the confidentiality, integrity, and availability of information and information systems.
- Managed and protected records and data, including data-in-transit, consistent with the risk strategy of the organization to protect the confidentiality, integrity, and availability of information and information systems.
- Managed and protected records and data, including data-in-use, consistent with the risk strategy of the organization to protect confidentiality, integrity, and availability of information and information systems.

The scope of this audit included the review of Department policies, procedures, and practices related to data protection and security in effect during the period July 1, 2025 through the end of audit fieldwork.

Pursuant to § 282.318(4)(g), F.S., this report is confidential and exempt from § 119.07(1), F.S.

The audit did not disclose any findings or recommendations.

Management concurred with the results of the audit.

Project #C-2425DCF-098: Consulting Review of the Foster Care, Adoption Assistance, and Guardianship Assistance Eligibility Quality Assurance Process

Title IV-E (IV-E) of the Social Security Act is the largest single source of child welfare funds and reimburses a portion of state costs for licensed foster care and adoption assistance, including certain administrative and training costs. Traditionally, IV-E reimbursements are based on funding for an eligible child in an eligible foster care setting; however, since 2006, Florida had operated under a IV-E demonstration waiver, which allowed the state greater flexibility in the use of IV-E funds to provide a broad array of community-based services. This waiver expired on September 30, 2019.

The objective of the review was to determine whether the Department and Community-Based Care (CBC) lead agencies have controls and processes in place that effectively ensure Foster Care, Adoption Assistance, and Guardianship Assistance payments are made on behalf of eligible children and are in accordance with applicable laws, rules, and policies.

The scope of the consulting review focused on the Department and CBC lead agency eligibility quality assurance processes and policies and procedures in effect during the period July 1, 2023 through the end of fieldwork.

The review noted the following observations and findings, respectively:

Observation #1: The Department has taken steps to ensure compliance with Title 45 Code of Federal Regulations (C.F.R.) § 205.100(b).

Observation #2: The Department has taken steps to enhance review procedures to ensure the appropriateness of Title IV-E foster care maintenance and adoption assistance payments.

Finding #1: Required Foster Care and adoption subsidy background screenings were not always completed in a timely manner or documented.

Recommendation: We recommend that the Office of Child and Family Well-Being (OCFW) take appropriate steps to ensure timely completion and documentation of required background screenings, such as providing additional training and technical assistance to non-compliant CBC lead agencies. We further recommend that, in addition to the annual monitoring, OCFW consider requiring Department or CBC lead agency staff to conduct periodic limited-scope reviews of case files throughout the year to ensure required documents are timely uploaded into Florida Safe Families Network (FSFN).

Finding #2: Maintenance Adoption Subsidy (MAS) payments were made without the Termination of Parental Rights (TPR) and/or Final Judgement of Adoption court orders having been uploaded to the FSFN.

Recommendation: As with Recommendation #1, we recommend that OCFW take appropriate steps to ensure that the legal documentation outlined in the “Title IV-E Maintenance Adoption Assistance Checklist” is uploaded into FSFN by CBC lead agency staff. As with Recommendation #1, we further recommend that OCFW consider requiring Department or CBC lead agency staff conduct periodic limited-scope reviews of case files throughout the year to ensure required documents are uploaded into FSFN.

Finding #3: Error cases were not always promptly and completely resolved.

Recommendation: We recommend that OCFW and the Department Revenue Maximization unit (Rev Max) follow up and ensure the error cases identified by two CBC lead agencies in their FY 2023-2024 Federal Funding Eligibility Monitoring Reports are adequately resolved. We further recommend that Rev Max enhance its approval process to include ensuring that error cases identified in future monitoring reports are promptly and completely resolved by the CBC lead agencies.

Management concurred with the results of the audit.

Summary of Internal Audit Projects Terminated

Project #A-2324DCF-025 Adult Protective Services Performance Measures

We selected this topic pursuant to § 20.055(2)(b), F.S., which states that each inspector general shall "[a]ssess 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 § 216.1827 [F.S.]." In accordance, we conducted an audit of Adult Protective Services (APS) Long Range Program Plan (LRPP) Performance Measures.

The objective of this audit was to assess the reliability and validity of a selection of APS performance measures and make recommendations for improvement, if necessary. The scope of this audit was the approved APS performance measures from the FY 2023-2024 LRPP. Following a reassessment of the risk associated with the performance measures selected for testing, we determined that the decreased risk no longer warranted the expenditure of additional audit resources. Therefore, the audit was administratively closed, and those resources were redirected to higher-risk areas that are more closely aligned with OIG risk-based audit priorities.

The OIG will continue to monitor the risk associated with this performance measure as part of its ongoing annual risk assessment and audit planning process. Because performance measures are statutorily required to be evaluated annually, the OIG will consider this measure in future planning cycles and will re-evaluate whether it warrants a higher audit priority should the level of risk increase or circumstances change.

Follow-up to Prior Internal Audit Reports Issued

Project #A-2122DCF-120: 12-Month Follow-up to Allowable Costs in Fixed Price Contracts

The audit disclosed 13 instances in which the Department did not have adequate policies and procedures in place to validate whether fixed price funds paid to providers were expended appropriately (i.e., allowable, reasonable, and necessary). Corrective action regarding the following finding remains in progress:

Finding #9:

Contract #LH776 – The related party management structure between the Provider and an affiliated entity, and the extent of related party payments, reduces the transparency of the true costs to the Provider and may result in increased costs to the Provider and the Department.

Recommendation: In Progress.

We recommend the Assistant Secretary for Administration, in conjunction with the Assistant Secretary for the Office of Substance Abuse and Mental Health (SAMH), consider further review related to the management structure and payments to its related companies for Twin Oaks.

Project #A-2223DCF-071: Six-Month Follow-up to Disaster Recovery

Corrective action has been fully implemented for Findings #2 and #5. Corrective action for Findings #1, #3, #4, and #6 is in progress.

Pursuant to § 282.318(4)(g), F.S., this report is confidential and exempt from § 119.07(1), F.S.

Project #A-2223DCF-080: 24-Month Follow-up to Identity and Access Management – Enterprise Cybersecurity

Pursuant to § 282.318(4)(g), F.S., this report is confidential and exempt from § 119.07(1), F.S.

All corrective actions have been fully implemented and the audit is closed.

External Audit Liaison Activities Initiated

Florida Auditor General

- Operational Audit – FY 2025-2026
- State of Florida Federal Awards Audit – FY 2025-2026

Office of Program Policy Analysis and Government Accountability

- Student Mental Health Outcomes – FY 2024-2025
- Student Mental Health Outcomes – FY 2025-2026
- Annual Commercial Sexual Exploitation of Children – FY 2025-2026
- Young Adult Housing
- High Acuity Children

Federal Health and Human Services

- Title IV-E Adoption Assistance Payments
- Medicaid Program

External Audit Reports Issued

Florida Auditor General

- 2025-1015 Community-Based Care Lead Agencies' Procurement of and Financial Arrangements for Child Welfare Services – Operational Audit (FY 2024-2025)

Office of Program Policy Analysis and Government Accountability

- 25-04 Commercial Sexual Exploitation of Children (FY 2024-2025)
- 25-11 Student Mental Health Outcomes (FY 2024-2025)
- 26-06 Commercial Sexual Exploitation of Children (FY 2025-2026)

Summary of Investigations and Corrective Actions Completed

Headquarters

2025-0007 SH A Background Screening Coordinator sexually harassed a Department employee. ***Not Supported***.

Corrective Action: No action required.

2025-0049 A Government Operations Consultant I accessed the DHSMV Driver and Vehicle Information Database (DAVID) without a legitimate business reason. ***Supported***.

Corrective Action: The employee was dismissed. The Economic Self-Sufficiency Program Operating Procedure regarding the Document Processing Center was revised and updated to reflect more in-depth guidance on document deletion and requiring a supervisor's approval to do so, as well as an update regarding the use of the DAVID system and that it should only be utilized when other means of identification have been exhausted.

Circuit 1

2026-0005 A Regional Program Director provided false official statements to the OIG. ***Investigation Terminated***.

Corrective Action: This investigation was terminated based on a lack of information provided by the Complainant and the amount of time that had passed since the incident occurred.

Circuit 2

2024-0037 A Child Protective Investigator (CPI) falsified child protective investigation records in FSFN Investigations #2024-182514 and #2024-240188. ***Supported***.

Corrective Action: The employees resigned and the employee's personnel file was updated to reflect the findings of this investigation. The Florida Certification Board (FCB) was notified and revoked the employee's Provisional Child Welfare Protective Investigator certification.

2025-0016 A Government Operations Consultant II utilized the Purchasing Card for personal use and allowed a Workforce Wellness Manager to use the hotel room purchased during Hurricane Helene. ***Investigation Terminated***. A Workforce Wellness Manager approved Purchasing Card transactions that she was aware were for personal use. ***Investigation Terminated***.

Corrective Action: This investigation was terminated due to the resignation of both employees. In addition, it was revealed that the complainant had completed the Bank of America Works transactions for Workforce Wellness Manager using her username and password as well as the Statewide Travel Management System (STMS) travel reimbursement as an authorized proxy. The complainant advised she was aware this was incorrect procedure and no longer engages in this practice.

Circuit 3

2024-0034 A Certified Case Manager Supervisor of a subcontracted provider falsified child protective supervision records in FSFN Case ID #102305091. ***Neither Supported Nor Refuted***. The Certified Case Manager Supervisor falsified child protective supervision records in FSFN Case ID #102482875. ***Not Supported***.

Corrective Action: The employee resigned. The FCB confirmed the Child Welfare Case Manager certification is currently inactive. Based on the additional information that falsification concerns were not timely reported to the OIG, the contracted provider reminded all of its staff of the mandatory reporting requirements outlined in Children and Families Operating Procedure (CFOP) 180-4 and provided each staff member with a copy of the policy. The subcontracted provider is no longer contracted with the agency; therefore, the contracted provider determined that no notification to the former subcontracted provider regarding this investigation was necessary.

Circuit 4

2023-0052 A Human Services Counselor (HSC) III falsified Adult Services Information System records of home visits and Community Care for Disabled Adult program forms. ***Supported***. The HSC III failed to ensure the security of her Department-issued cellular telephone from misuse by a non-employee. ***Supported***. The HSC III failed to report outside employment. ***Supported***. The HSC III misused her Department-issued cellular telephone for the purchase of illicit drugs. ***Supported***.

Corrective Action: The employee resigned and the employee's personnel file was updated to reflect the findings of this investigation. A redacted copy of the report was provided to the contracted entity. Since this investigation was initiated, APS has transitioned to a new software application for services. The required forms were incorporated into the new system. Care Plans are signed by the APS employee and the client or caregiver during the home visit and then saved electronically in the new system.

2024-0003 A CPI falsified child protective investigation records in FSFN Investigations #2023-298646, #2023-299159, and #2023-299590. ***Supported***. The CPI engaged in additional employment outside of state government without approval. ***Supported***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Protective Investigator certification.

2024-0054 A Family Services Counselor (FSC) of a subcontracted provider falsified child protective supervision records in FSFN Case IDs #103252211 and #103297607. ***Investigation Terminated***.

Corrective Action: This investigation was terminated due to the amount of time that had passed since the incident occurred and the possibility that witness testimony would be affected by such. Additional considerations included the employment status of the employee and the fact the FCB had already revoked the employee's Provisional Child Welfare Case Manager certification.

Circuit 5

2024-0050 A Family Care Manager (FCM) of a contracted provider falsified child protective supervision records in FSFN Case IDs #101946871, #102105269, and #102242947. ***Supported***. The FCM of a contracted provider falsified supervisory signatures on Travel Expense Reimbursement Forms. ***Supported***.

Corrective Action: The employee resigned and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Case Manager certification. A reimbursement request for the unauthorized travel funds in the amount of $1,618.20 was sent via certified mail to the most recent address listed for the employee.

2024-0059 An FCM for a contracted provider had inappropriate contact with a Department client. ***Supported***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Protective Investigator certification.

2025-0013 A Case Manager (CM) of a subcontracted provider falsified child protective supervision records in FSFN Case IDs #103193381 and #103291549. ***Supported***. The CM falsified child protective supervision records in FSFN Case ID #100839895. ***Neither Supported Nor Refuted***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Case Manager certification.

Circuit 6

2024-0021 A CM of a contracted provider falsified supervisory signatures in FSFN Case IDs #101489316, #102503468, #101441177, and #101848692. ***Supported***. The CM falsified child protective supervision records in FSFN Case ID #100393706. ***Supported***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of this investigation. Management is in the process of ensuring greater security for electronic signatures. All contracted provider staff received an e-mail reminding them of the mandatory reporting requirements as outlined in CFOP 180-4. Management reported this investigation to the FCB, who confirmed the Child Welfare Case Manager certification is currently inactive.

2025-0006 A CM of a subcontracted provider falsified child protective supervision records in FSFN Case IDs #101941352, #102367696, and #102815017. ***Supported***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Child Welfare Case Manager certification.

Circuit 7

2025-0012 SH A CPI sexually harassed Department employees. ***Supported***. The CPI sexually harassed a University of Florida (UF) Child Protection Team (CPT) employee. ***Supported***. A Program Administrator failed to report known or suspected sexual harassment as required. ***Supported***.

Corrective Action: The CPI resigned and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and opened an ethics investigation into the employee's Child Welfare Protective Investigator certification, which remains pending. The Program Administrator resigned and the employee's personnel file was updated to reflect the finding of the investigation.

Circuit 8

2024-0029 A Family Case Counselor of a subcontracted provider falsified child protective supervision records in FSFN Case ID #102699377. ***Investigation Terminated***.

Corrective Action: This investigation was terminated due to the amount of time that had passed since the incident occurred, the resignation of the employee, the FCB had already revoked the employee's Child Welfare Case Manager certification, and the entity is no longer a subcontractor of the agency.

2025-0047 A Family Care Counselor of a subcontracted provider falsified three child protective supervision records in FSFN. ***Investigation Terminated***.

Corrective Action: This investigation was terminated due to the discovery that the children had been seen and were safe, but that the details of the visit contained incorrect information. In addition, the employee received a verbal counseling on this issue by the subcontracted provider.

Circuit 9

2024-0045 SH A Chief Executive Officer (CEO) of a subcontracted provider sexually harassed a subordinate employee. ***Not Supported***. A Director of Human Resources (HR) for a subcontracted provider failed to report known or suspected sexual harassment as required. ***Supported***. The CEO of a subcontracted provider sent inappropriate text messages to a subordinate employee. ***Supported***.

Corrective Action: The personnel files for both employees were updated to reflect the findings of this investigation. The subcontracted provider's leadership team successfully completed sexual harassment awareness training. Other staff for the subcontracted provider were scheduled to retake sexual harassment training annually based on the anniversary of their last completion date. Live technical assistance training was provided to staff regarding reporting requirements and the contracted provider reiterated the importance of the reporting requirements under CFOP 60-10 and CFOP 180-4. The contracted provider monitored the subcontracted provider and placed them in a Corrective Action Plan (CAP) for incident reporting. The subcontracted provider updated the Incident Report Policy that outlines the requirement of CFOP 180-4. They also updated the Harassment and Complaint Procedures, which states the leadership team must take an additional annual training that focuses on supervisor responsibilities, trauma-informed response, and legal

reporting obligations, and includes an annual requirement for all staff. Additionally, the subcontracted provider updated the policy on Workplace Professionalism that provides guidelines for respectful communication, professional conduct, work ethics, integrity, and use of company resources, among others.

Circuit 10

2024-0030 APS management failed to report alleged falsification by Adult Protective Investigators (APIs) to the OIG as required by CFOP 180-4. ***Investigation Terminated***. An Adult Protective Investigator (API) falsified adult protective investigation records. ***Investigation Terminated***. An Adult Protective Investigator Supervisor (APIS) directed the API to falsify adult protective investigation records. ***Investigation Terminated***.

Corrective Action: This investigation was terminated due to the discovery that the initial allegation from the complainant was found to be a misunderstanding between the complainant and the APIS. Additionally, the complainant's initial contact with the OIG focused on alleged retaliation by the APIS for not changing the times of commencement, which is not a matter that the OIG handles.

2025-0014 A Life Coach Case Manager of a subcontracted provider created a conflict of interest by placing young adults on her caseload with a family member. ***Supported***. The Life Coach Case Manager engaged in a conflict of interest by establishing a personal relationship with a client. ***Supported***.

Corrective Action: The employee resigned and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Child Welfare Case Manager certification. The subcontracted provider's management reviewed protocol and procedures related to the Transitional/Supportive Housing Services Agreement and updates were made to the application that housing providers submit prior to entering into an agreement to now include a conflict-of-interest statement.

2025-0017 A CM of a subcontracted provider disclosed confidential client information to an individual not entitled to that information. ***Neither Supported Nor Refuted***.

Corrective Action: Based on the delay in reporting this matter to the OIG, the subcontracted provider reminded staff to adhere to OIG reporting requirements as outlined in CFOP 180-4, which included an in-person all-staff meeting to discuss the OIG process and timeframe to report incidents within two business days of discovery. Additionally, all supervisors and the Assistant Director of Operations received one-on-one coaching that outlined the reporting requirements. Staff were required to sign an acknowledgement form regarding these reporting requirements, which was placed in their personnel file.

2025-0039 A CM of a subcontracted provider falsified child protective supervision records in FSFN Case IDs #103625617, #103511803, and #102398681. ***Supported***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Child Welfare Case Manager certification.

2025-0045 A CPI falsified child protective investigation records in FSFN Investigations #2025-348697, #2025-323031, and #2025-350958. ***Supported***. The CPI falsified child protective investigation records in FSFN Investigation #2025-363142. ***Supported***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Child Welfare Protective Investigator certification.

Circuit 11

2025-0026 A CPI engaged in inappropriate contact with a client on his caseload. ***Supported***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Protective Investigator certification.

2025-0027 A CPI falsified child protective investigation records in FSFN Investigation #2025-100371. ***Supported***. The CPI falsified child protective investigation records in FSFN Investigation #2025-181606. ***Neither Supported Nor Refuted***. The CPI falsified child protective investigation records in FSFN Investigation #2025-197102. ***Not Supported***.

Corrective Action: The employee resigned and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Child Welfare Protective Investigator certification.

Circuit 12

2024-0013 A Vice President of Quality and Compliance of a subcontracted provider falsified entries in the electronic healthcare record system. ***Supported***.

Corrective Action: The employee resigned and the employee's personnel file was updated to reflect the findings of this investigation. The subcontracted provider removed a feature in the healthcare record system that automatically applied signatures to service and now every service must be manually e-signed.

2024-0060 SH A CPI sexually harassed a Department employee. ***Not Supported***.

Corrective Action: The employee was dismissed. Regional Management issued an e-mail and educational flyer to all staff in Circuit 12 and Circuit 20 regarding professional conduct while in the workplace. The flyer reminded staff to keep all conversations professional and report any concerns of unprofessional or uncomfortable situations appropriately.

Circuit 13

2024-0038 A CPI engaged in inappropriate contact with Department clients. ***Supported***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of this investigation. The FCB confirmed the Child Welfare Protective Investigator certification is currently inactive.

2025-0001 A CPI misused a WEX Fleet card. ***Investigation Terminated***. The CPI utilized his position to benefit his personal business. ***Investigation Terminated***.

Corrective Action: This investigation was terminated due to the amount of time that had passed since the incident occurred, the resignation of the employee, and the fact that two of the witnesses are no longer employed. The FCB confirmed the Child Welfare Protective Investigator – Provisional certification was expired.

2025-0022 SH A Safety Program Consultant sexually harassed two Department employees. ***Supported***.

Corrective Action: The employee resigned and the employee's personnel file was updated to reflect the findings of this investigation. Management sent an e-mail to all regional staff reminding them to maintain professional conversations and relationships while at work. Additional clarity and context to support a safe working environment was also discussed during the all-staff meetings.

2025-0024 A CPI engaged in inappropriate contact with a Department client. ***Supported***.

Corrective Action: The employee resigned and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Protective Investigator certification.

Circuit 14 There were no cases closed in Circuit 14 during FY 2025-2026.

Circuit 15 There were no cases closed in Circuit 15 during FY 2025-2026.

Circuit 16 There were no cases closed in Circuit 16 during FY 2025-2026.

Circuit 17 There were no cases closed in Circuit 17 during FY 2025-2026.

Circuit 18

2024-0039 A Senior Attorney falsified dates in FSFN Case IDs #101031172, #102575005, #102638797, and #103281068. ***Supported***. The Senior Attorney misused the Department's information technology resources for personal reasons to send and receive e-mails containing confidential client information. ***Supported***.

Corrective Action: The employee resigned and the employee's personnel file was updated to reflect the findings of this investigation. Management sent an e-mail to staff outlining the proper process for entering information into FSFN. Management ensured the procedure was accurate and met with staff to review and walk through the proper procedures.

2024-0040 An Owner of a subcontracted provider falsified progress notes for mentoring sessions in Prevention Services and Management (PSAM) ID #169151844827789300. ***Supported***. The Owner falsified progress notes for mentoring sessions in PSAM IDs #161669051910067500 and #166259027085091400. ***Neither Supported Nor Refuted***.

Corrective Action: The contracted provider's management received a copy of the investigative report and provided clear and concise guidance to the Provider Network regarding the expectations and requirements for delivering mentoring and other contracted services, as outlined in their contracts. Additionally, management now conducts onboarding and training with all new providers to ensure they are properly

oriented to the Utilization Management system and fully understand the standards and processes they are expected to follow.

2025-0004 A Dependency Care Manager of a contracted provider falsified child protective supervision records in FSFN Case IDs #102339333, #103315153, and #102886349. ***Supported***.

Corrective Action: The employee resigned and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Case Manager certification.

Circuit 19 There were no cases closed in Circuit 19 during FY 2025-2026.

Circuit 20

2024-0028 SH An Operations and Management Consultant I engaged in sexual harassment, thereby creating a hostile work environment for subordinate employees. ***Supported***.

Corrective Action: The employee resigned and the employee's personnel file was updated to reflect the findings of this investigation. Staff completed refresher training on reporting requirements as outlined in CFOP 60-10 and CFOP 180-4.

2025-0005 A CPI falsified child protective investigation records in FSFN Investigation #2024-264635. ***Supported***. The CPI participated in additional employment outside state government without approval. ***Supported***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of this investigation. The FCB was notified and revoked the employee's Child Welfare Protective Investigator certification. Management e-mailed staff information on additional employment policies and procedures.

Institutions

2024-0027 The Chief Hospital Administrator had a conflict of interest by improperly steering Florida State Hospital (FSH) staff to utilize a specific company for staff augmentation. ***Investigation Terminated***. The FSH Hospital Administrator had a conflict of interest by improperly steering FSH staff to utilize a specific company for staff augmentation. ***Investigation Terminated***.

Corrective Action: This investigation was terminated due to both subjects no longer being employed with the agency; therefore, the potential for an appearance of impropriety no longer existed. In addition, pursuant to § 287.057(3)(e)5., F.S., health services are exempt from competitive procurement requirements. The Department utilizes staff augmentation services through various staffing agencies to supplement a workforce shortage.

2025-0018 An FSH Human Services Worker (HSW) II falsified a Residential Area Coverage Sheet. ***Supported***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of this investigation. In April 2025, the facility implemented several processes to ensure that staff are completing residential

coverage and observations as required by CFOP. Processes include increased rounding by supervisory staff (3x per shift) and nursing staff (every four hours). Rounds must be completed on every dorm and are designed to ensure that no entries are made erroneously or in advance. Leadership rounding is conducted by designated leadership members, who must observe at least two dorms per unit across various shifts. Additionally, the facility has implemented ongoing video reviews to ensure that rounding is completed, and that staff are fulfilling their assigned responsibilities. All direct service employees were trained on CFOP 155-26, *Safe and Supportive Observation of Residents*. This policy is also reviewed during new hire orientation and is included in each employee's annual training requirements.

2025-0023 SH A Northeast Florida State Hospital (NEFSH) Education and Training Specialist sexually harassed a temporary staffing agency employee. ***Not Supported***.

Corrective Action: The employee resigned. NEFSH staff completed training on boundary violations, appropriate communication, and maintaining a professional workplace. Additionally, staff received a copy of the new hire orientation which included information about Department policies on conflict of interest and soliciting personal business on Department property or during work hours.

2025-0032 SH A NEFSH Senior Physician sexually harassed a Department employee. ***Supported***.

Corrective Action: The employee was dismissed and the employee's personnel file was updated to reflect the findings of this investigation. NEFSH staff completed training on boundary violations, appropriate communication, and maintaining a professional workplace. The Department of Health Division of Medical Quality Assurance was also notified of the findings of this investigation.

2025-0036 A North Florida Evaluation and Treatment Center (NFETC) HSW II falsified a Special Observation Flow Sheet regarding one-to-one observation of a patient. ***Supported***.

Corrective Action: The employee resigned and the employee's personnel file was updated to reflect the findings of this investigation. Based on the employee's subsequent employment with the Agency for Persons with Disabilities (APD), a copy of the report was provided to APD for review and action deemed appropriate.

Summary of Management Reviews and Corrective Actions Completed

There were no Management Reviews during FY 2025-2026.

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