

OFFICE OF THE INSPECTOR GENERAL
Annual Report
FY 2008-09



**Florida Department of Health
Office of the Inspector General
Annual Report FY 2008-09**

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Charlie Crist
Governor

Ana M. Viamonte Ros, M.D., M.P.H.
State Surgeon General

September 30, 2009

Ana M. Viamonte Ros, M.D., M.P.H.
State Surgeon General
Department of Health
4052 Bald Cypress Way, Bin #A00
Tallahassee, Florida 32399-1701

Dear Dr. Viamonte Ros:

In accordance with Section 20.055(7), Florida Statutes, I am submitting the Office of the Inspector General Annual Report for the fiscal year ending June 30, 2009. This report summarizes the major work activities of the Office during the previous fiscal year.

We look forward to continuing our work with you and all Department of Health staff in promoting and protecting the health and safety of all Floridians.

Should you wish to discuss this report or if you have any questions, please contact me at 245-4141.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "James D. Boyd".

James D. Boyd, C.P.A., M.B.A.
Inspector General

JDB/mb

Introduction

In accordance with Section 20.055, *Florida Statutes*, each state agency is required to establish an Office of Inspector General to serve as a central point for the coordination of and responsibility for activities that promote accountability, integrity, and efficiency within that respective agency.

Each Inspector General has broad authority, including the responsibility to:

- ❖ Advise in the development of performance measures, standards, and procedures for the evaluation of state agency programs;
- ❖ Assess the reliability and validity of performance measures and standards, and make recommendations for improvement;
- ❖ Review the actions taken to improve program performance and meet program standards and make recommendations for improvement;
- ❖ Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to programs and operations of the state agency;
- ❖ Conduct, supervise, or coordinate other activities carried out or financed by a state agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations;
- ❖ Keep the agency head informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the state agency, recommend corrective action concerning fraud, abuses, and deficiencies, and report on the progress made in implementing corrective action;
- ❖ Develop long-term and annual audit plans based on the findings of periodic risk assessments;
- ❖ Perform periodic audits and evaluations of the security program for data and information technology resources¹;
- ❖ Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication;
- ❖ Monitor the implementation of the agency's response to any report issued by the Auditor General or by the Office of Program Policy Analysis and Government Accountability no later than six months after report issuance;
- ❖ Review rules relating to the programs and operations of the state agency and make recommendations concerning their impact;
- ❖ Receive complaints and coordinate all activities of the agency as required by the Whistle-blower's Act;
- ❖ Receive and consider complaints which do not meet the criteria for an investigation under the Whistle-blower's Act and conduct, supervise, or coordinate such inquiries, investigations, or reviews as deemed appropriate;
- ❖ Initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government;
- ❖ Report expeditiously to the appropriate law enforcement agency when there are reasonable grounds to believe there has been a violation of criminal law;
- ❖ Ensure an appropriate balance is maintained between audit, investigative, and other accountability activities; and
- ❖ Comply with the *Principles and Standards for Offices of Inspector General* as published by the Association of Inspectors General.

¹ Section 282.318(4)(f), *Florida Statutes*

As a result of these responsibilities, Section 20.055, *Florida Statutes*, requires each Inspector General to prepare an annual report summarizing the activities of the office during the preceding fiscal year. This report summarizes the activities and accomplishments of the Florida Department of Health's Office of the Inspector General (HIG) for the twelve-month period beginning July 1, 2008 and ending June 30, 2009.

Mission, Vision, and Values

The **mission** of the Florida Department of Health (DOH) is to:

“Promote, protect, and improve the health of all people in Florida.”

The **vision** of the DOH is:

“A healthier future for the people of Florida.”

The **values** of the DOH are:

- ❖ *Excellence: We achieve and maintain quality results and outcomes through continuous performance improvement and learning.*
- ❖ *Commitment to Service: We dedicate ourselves to provide services unconditionally and without partiality.*
- ❖ *Accountability: We take full responsibility for our behavior and performance.*
- ❖ *Empowerment: We create a culture that encourages people to exercise their judgment and initiative in pursuit of organizational goals.*
- ❖ *Integrity: Our guide for actions – which incorporates our commitment to honesty, fairness, loyalty and trustworthiness – is in the best interests of our customers and employees.*
- ❖ *Respect: We recognize and honor the contributions of one another in our daily activities and create an environment where diversity is appreciated and encouraged.*
- ❖ *Teamwork: We encourage active collaboration to solve problems, make decisions, and achieve common goals.*

The HIG fully promotes and supports the mission, vision and values of the DOH by providing independent examinations of agency programs, activities and resources; conducting internal investigations of alleged violations of agency policies, procedures, rules or laws; and offering operational consulting services that assist department management in their efforts to maximize effectiveness and efficiency.

Organizational Profile

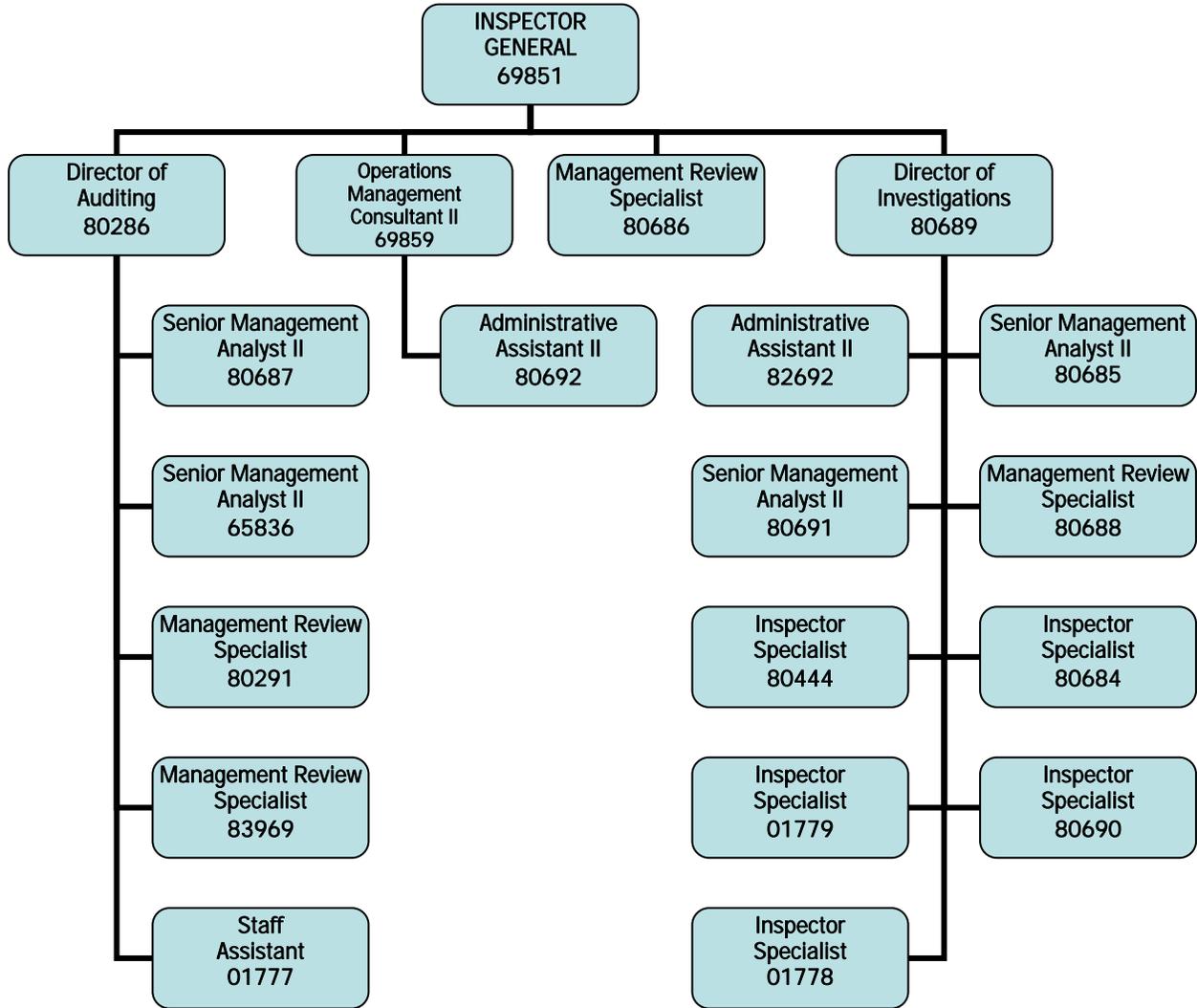
Staff Qualifications

The HIG consists of 20 professional and administrative staff that serves three primary functions: internal audit, investigations, and administration. The Inspector General reports directly to the State Surgeon General.

HIG staff are highly qualified and the collective experience spans a wide range of experience and backgrounds, which enhance the unit's ability to effectively audit, investigate, and review the diverse and complex programs within the Florida DOH. As of June 30, 2009:

- 70% of the HIG staff have college degrees;
- Many of the HIG staff members have specialty certifications that relate to specific job functions within the HIG. These certifications include:
 - ❖ 3 Certified Inspector Generals,
 - ❖ 3 Certified Public Accountants,
 - ❖ 2 Certified Internal Auditors,
 - ❖ 1 Certified Information Systems Auditor,
 - ❖ 2 Certified Government Auditing Professionals,
 - ❖ 2 Certified Inspector General Investigators,
 - ❖ 1 Certified Contract Manager,
 - ❖ 3 Certified Law Enforcement personnel,
 - ❖ 1 Certified Law Enforcement Instructor,
 - ❖ 1 Certified Criminal Justice Investigative Services member, and
 - ❖ 1 Certified Professional Secretary;
- The Inspector General and Director of Investigations serve as Board Members of the Florida Audit Forum;
- Collectively, staff within HIG have:
 - ❖ 104 years of Audit experience,
 - ❖ 150 years of Investigative experience.

Department of Health
Office of the Inspector General
Organizational Chart
 (as of June 30, 2009)



Training

Professional standards require HIG staff to maintain their proficiency through continuing education and training. This is accomplished by attending and participating in various training courses and/or conferences throughout the year that have enhanced the knowledge, skills, and abilities of the HIG staff.

As a whole, HIG has adopted to follow the *Principles and Standards for Offices of Inspector General* (May 2004 Revision), issued by the Association of Inspectors General, which requires that all staff who perform investigations, inspections, evaluations, reviews, or audits complete at least 40 hours of continuing professional education every two years, with at least 12 hours focused on the staff member's area of responsibility.

Furthermore, for staff performing audit work, HIG has adopted to follow the guidelines established by *Government Auditing Standards* (July 2007 Revision), issued by the United States Government Accountability Office, which expands the continuing professional education requirements to 80 hours every two years, with at least 24 hours to be specifically related to governmental accounting and at least 20 hours overall to be earned in a given year.

Some of the recurring training throughout the year included attendance at meetings of the Florida Audit Forum, computer software training classes, Department-sponsored employee training, and luncheons sponsored by the Tallahassee Chapter of the Institute of Internal Auditors (IIA), the Tallahassee Chapter of the Association of Inspectors General, and the Association of Government Accountants.

Some of the other courses or conferences attended by staff during the 2008-09 fiscal year include:

- ❖ Anatomy of Procurement Fraud,
- ❖ Securing Mobile Devices,
- ❖ Accreditation Manager Training,
- ❖ Equal Employment Opportunity Commission (EEOC) Technical Assistance Program Seminar,
- ❖ Body Language Analysis,
- ❖ Whistleblower Act,
- ❖ Operational Auditing,
- ❖ Continuous Audit Success Stories,
- ❖ Conducting IG Fraud Investigations in a War Zone,
- ❖ National Criminal Investigation Center/Federal Criminal Investigation Center Training,
- ❖ Discriminatory Profiling & Traffic Stops, and
- ❖ Domestic Violence.

Internal Audit Unit

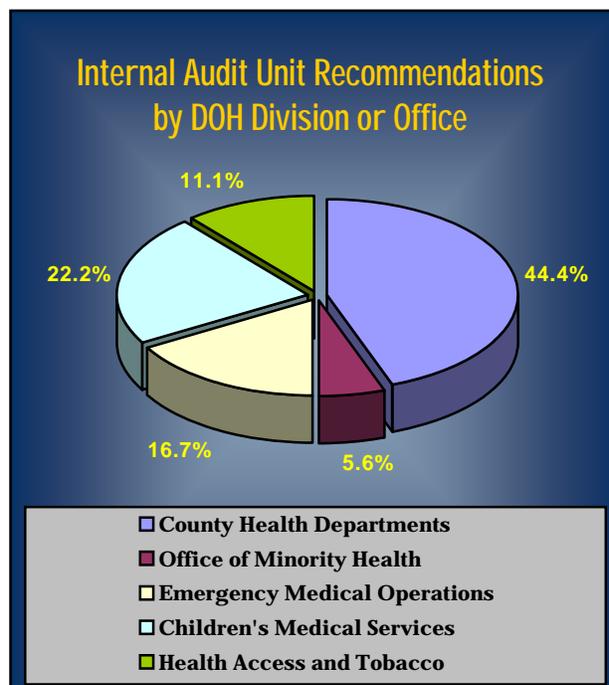
The Internal Audit Unit is responsible for performing internal audits, reviews, special projects, and consulting services related to the programs, services, and functions of the Department. The Unit also follows-up on all internal and external audits of the Department at six, 12 and 18 month intervals to ensure corrective actions are implemented to correct any deficiencies noted.

Internal audits are based upon the results of a department-wide risk assessment. The overall risk of each core/operational function is assessed based upon a scoring system developed by HIG. Risk assessment results, past auditor experience, and discussions with management culminates in the development of an audit plan. The audit plan lists the functions/operational areas of the department that will be audited or reviewed during the upcoming fiscal year and is approved by the State Surgeon General.

The Unit also performs reviews and special projects of certain processes and functions that do not require a comprehensive audit. Furthermore, in January 2009 the Operational Consulting Unit was merged into the Internal Audit Unit. Operational consulting engagements provide independent advisory services to agency management for the administration of its programs, services, and contracting process.

2008-09 Accomplishments

HIG completed a total of eight audit engagements and one formal consulting engagement during the 2008-09 fiscal year. HIG continues to monitor progress of management actions taken to correct significant deficiencies noted in the administration of DOH programs and operations disclosed by the audit engagements. A listing of all audit and consulting engagements completed during the 2008-09



fiscal year can be found in Appendix A. Summaries of each audit and consulting engagement can be found starting on page 12 of this report.

Performance Criteria

All audits were performed in accordance with standards developed by the Comptroller General of the United States within the United States Government Accountability Office, codified in *Government Auditing Standards* (i.e., "Yellow Book").

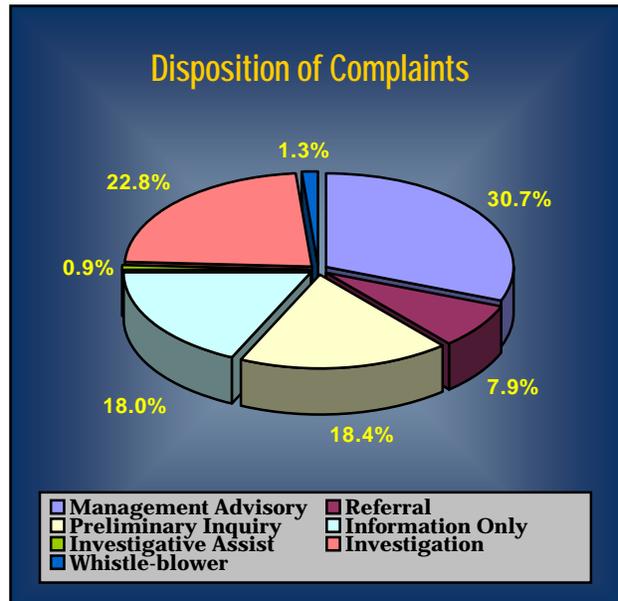
Audit engagements result in written reports of findings and recommendations, including responses by management. These reports are distributed internally to the State Surgeon General and affected program managers, to the Office of the Governor's Chief Inspector General, and to the Office of the Auditor General.

Formal Operational Consulting engagements were performed in accordance with the *International Standards for the Professional Practice of Internal Auditing* (i.e., "Red Book") published by the Institute of Internal Auditors.

Internal Investigations Unit

HIG receives complaints related to DOH employees, program functions, or contractors. HIG reviews each complaint received and determines how the complaint should be handled. The following disposition types were utilized by HIG during the 2008-09 fiscal year:

- ❖ Investigation – HIG conducts a formally planned investigation.
- ❖ Management Advisory – a referral of a complaint to another entity of DOH with a request of a response from the entity.
- ❖ Preliminary Inquiry – an analysis of a complaint to determine the allegation(s) and a determination of whether statutes, rules, policies, or procedures may have been violated.
- ❖ Investigative Assist – providing assistance to divisions, bureaus, or other investigative entities such as law enforcement.
- ❖ Referral – a referral of a complaint to another agency when the subject or other individuals involved are outside the jurisdiction of the department.
- ❖ Information Only – information received that does not constitute a complaint, is added to a previous complaint, or supports an active investigative case.



2008-09 Accomplishments

HIG closed 228 complaints during the 2008-09 fiscal year. The chart above provides a disposition breakdown of these complaints. A listing of all closed complaints during the 2008-09 fiscal year and their disposition can be found in Appendix C. A sampling of various investigations completed during the 2008-09 fiscal year can be found starting on page 29 of this report.

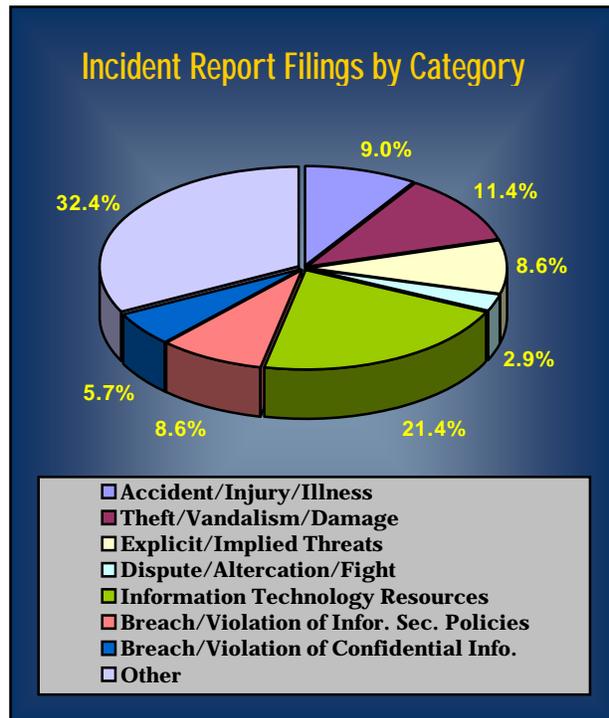
Performance Criteria

HIG conducted all investigations in accordance with the Quality Standards for Investigations by Offices of Inspector General as found in the Association of Inspectors General *Principles and Standards for Offices of Inspector General* (i.e., "Green Book").

Incident Reports

Incident Reports are utilized within the Department as a means to ensure that each incident, as defined in Department policy, is adequately documented, reported, and investigated. The types of incidents that should be reported are those that:

- ❖ Expose Department employees or the public to unsafe or hazardous conditions or injury;
- ❖ Result in the destruction of property;
- ❖ Disrupt the normal course of a workday;
- ❖ Project the Department in an unfavorable manner;
- ❖ Cause a loss to the Department;
- ❖ May hold the Department liable for compensation by an employee, client, or visitor; or
- ❖ Violate information security and privacy policies, protocols, and procedures; suspected breach of privacy; or suspected breach of information security.



Incidents are to be documented on the DOH “Incident Report” (Form DH 1152). The form is used to identify the type of incident, names of participants and witnesses, a description of the incident, and (where warranted) the results of the preliminary investigation.

2008-09 Accomplishments

In July 2008, HIG officially took over responsibility for publication and administration of the Department’s Incident Report policy. A new policy (DOHP 5-6-08) was issued on July 16, 2008. With the issuance of the new policy, the role of HIG in the Incident Report process changed to that of receiving and reviewing Category Two (serious) Incident Reports only. (Category One or non-serious incidents are now exclusively handled at the local level.) Determinations are then made by HIG staff whether to perform an investigation into the incident and, if so, who best should perform the investigation. This policy change resulted in a large decrease in the number of Incident Reports received by HIG compared to the previous year. During the 2008-09 fiscal year, HIG received 210 Incident Reports. This compared to 804 received in the 2007-08 fiscal year. The chart above provides a breakdown of the types of incidents received by HIG during the 2008-09 fiscal year.

Summary of Major Activities: Internal Audit Unit

AUDIT SUMMARIES

The following are summaries of internal audits completed during the 2008-09 fiscal year.

AUDIT REPORT # AC-08-003

Children's Medical Services Pharmacy Benefits

HIG performed an audit of the Division of Children's Medical Services Networks (CMS) controls in place related to its pharmacy benefits management (PBM) contract for the period January 1 through September 30, 2007. The objectives of the audit were to:

- 1) Develop an understanding of CMS's PBM contract, and
- 2) Determine the extent to which the contract provided efficiencies for the DOH, as compared to DOH utilizing its Central Pharmacy to dispense prescriptions subsequent to the current PBM contract ending June 30, 2010.

SUMMARY OF FINDING

- ❖ Pharmaceuticals utilized by CMS clients could have been purchased for less by utilizing DOH's Bureau of Statewide Pharmaceutical Services. Our comparison of selected pharmaceuticals showed net savings of \$1,689,689 over nine months.

RECOMMENDATION

HIG recommended the following:

- ❖ DOH should consider utilizing its Bureau of Statewide Pharmaceutical Services to dispense pharmaceuticals to DOH's CMS children. Although not recommended that such change become effective until the current PBM contract ends June 2010, management's planning would immediately be necessary.

AUDIT REPORT # AC-08-004

Miami-Dade County Health Department Internal Controls over Pharmaceuticals as of June 2, 2008

HIG performed an audit of selected pharmaceuticals in Miami-Dade County Health Department (CHD) inventory during an unannounced site-visit on June 2, 2008 at Miami-Dade's pharmacy. HIG also examined selected internal controls as of that date. The objective was to determine whether Miami-Dade CHD pharmacy could accurately account for pharmaceuticals tested. HIG also wanted to determine whether selected controls over pharmaceuticals maintained in inventory were adequate and complied with DOH policy.

SUMMARY OF FINDINGS

- ❖ Miami-Dade CHD pharmacy could not adequately account for all quantities of inventory with supporting documentation.
- ❖ Miami-Dade CHD pharmacy did not daily count open bottle inventory of controlled substances.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Miami-Dade CHD should implement basic controls, at a minimum, in accordance with DOH policy to ensure accurate recording and documentation of its pharmaceutical inventory, including non-controlled substances.
- ❖ Miami-Dade CHD should implement controls in accordance with DOH policy to ensure 100% of the inventory of controlled substances dispensed during the day is counted daily.

AUDIT REPORT # AC-08-005 DOH's Contractual Relationship with Bishop Academy

HIG performed an audit of Bishop Academy II – Christian Schools – GSFA, Inc. (Bishop) as relates to contractual relationships with DOH and Pinellas CHD for the period January 1, 2006 through December 31, 2007.

SUMMARY OF FINDING

- ❖ In an effort to increase competition, the Office of Minority Health limited applicants to address one health disparity, perhaps overshadowing a greater goal to improve health outcomes of racial and ethnic populations.

RECOMMENDATION

HIG recommended the following:

- ❖ For future grant cycles, the Office of Minority Health should consider removing from the grant criteria stipulations that an applicant may apply for only one health disparity.

AUDIT REPORT # AC-08-006 Collier County Health Department Internal Controls over Pharmaceuticals as of June 3, 2008

HIG performed an audit of selected pharmaceuticals in Collier CHD inventory during an unannounced site-visit on June 3, 2008 at the pharmacy. HIG also examined selected internal controls as of that date. The objective was to determine whether Collier CHD pharmacy could accurately account for pharmaceuticals tested. HIG also wanted to determine whether selected controls over pharmaceuticals maintained in inventory were adequate and complied with DOH policy.

Controls examined were in place at the time of the visit and found to be adequate. Accordingly, HIG reported no findings.

AUDIT REPORT # AC-08-007 Lee County Health Department Internal Controls over Pharmaceuticals as of June 3, 2008

HIG performed an audit of selected pharmaceuticals in Lee CHD inventory during an unannounced site-visit on June 3, 2008 at its pharmacy. HIG also examined selected internal controls as of that date. The objective was to determine whether Lee CHD pharmacy could accurately account for pharmaceuticals tested. HIG also wanted to determine whether selected controls over pharmaceuticals maintained in inventory were adequate and complied with DOH policy.

SUMMARY OF FINDINGS

- ❖ Lee CHD pharmacy could not accurately account for all pharmaceuticals selected for testing.

- ❖ Lee CHD staff did not investigate and resolve discrepancies, including five tablets short of Kaletra (non-controlled substance) during the pharmacy's April 9, 2008 inventory count.
- ❖ Lee CHD Finance & Accounting staff did not implement monthly inventory counts of controlled substances until May 2008.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Lee CHD should develop and implement an additional control applicable to their pharmacy environment to verify that transactions are accurately recorded into their inventory system and that such transactions are also verified to be accurate on client prescriptions, including non-controlled substances.
- ❖ All discrepancies identified during inventory counts and analysis should be investigated and reported, notifying the CHD Administrator/Director of any unexplained discrepancy.
- ❖ Lee CHD should ensure monthly physical counts of all controlled substances in recorded inventory.

AUDIT REPORT # AC-08-008 Sarasota County Health Department Internal Controls over Pharmaceuticals as of June 4, 2008

HIG performed an audit of selected pharmaceuticals in Sarasota CHD inventory during an unannounced site-visit as of June 4, 2008 at its pharmacy. HIG also examined selected internal controls as of that date. The objective was to determine whether Sarasota CHD

pharmacy could accurately account for pharmaceuticals tested. HIG also wanted to determine whether selected controls over pharmaceuticals maintained in inventory were adequate and complied with DOH policy.

SUMMARY OF FINDING

- ❖ Discrepancies identified by Sarasota CHD personnel were not sufficiently investigated, documented, and reported to an appropriate level of CHD management.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Pharmacy staff should extend an additional process to the control already in place, of physically counting inventory to include reconciling differences they identify.
- ❖ All discrepancies identified during inventory counts and analysis should be investigated and reported, notifying the CHD Administrator/Director of any unexplained discrepancy.

AUDIT REPORT # AC-08-009 Pinellas County Health Department, Clearwater Pharmacy Internal Controls over Pharmaceuticals as of June 4, 2008

HIG performed an audit of selected pharmaceuticals in Pinellas CHD inventory during an unannounced site-visit as of June 4, 2008 at its pharmacy. HIG also examined selected internal controls as of that date. The objective was to determine whether the Clearwater pharmacy could accurately account for pharmaceuticals tested. HIG also wanted to determine whether selected controls over pharmaceuticals maintained in inventory were adequate and complied with DOH policy.

SUMMARY OF FINDING

- ❖ Pinellas CHD's Clearwater pharmacy counted controlled substances no more than once per week.

RECOMMENDATION

HIG recommended the following:

- ❖ Pinellas CHD should implement controls in accordance with DOH policy to ensure 100% of the inventory of controlled substances dispensed during the day is counted daily.

AUDIT REPORT # AC-09-003

Comprehensive Statewide Tobacco Education and Use Prevention Program

HIG performed an audit of the Comprehensive Statewide Tobacco Education and Use Prevention Program (Program) for the period between July 1, 2007 and August 30, 2008. The primary purpose of the audit was to examine selected controls within the Bureau of Tobacco Prevention Program (Bureau) to determine whether Tobacco Settlement Trust Funds were appropriately identified at DOH to be expended in accordance with legislative proviso language. HIG also wanted to determine whether the Bureau correctly calculated the allocation of funds to CHDs for core funding on a per capita basis, in accordance with Florida Statutes.

SUMMARY OF FINDINGS

- ❖ Tobacco Settlement Trust Funds were appropriately identified within the Program to be expended in accordance with legislative proviso language, but payments were sometimes reclassified.
- ❖ Core funding was not allocated to CHDs on a per capita basis, in accordance with Florida Statutes.

RECOMMENDATIONS

HIG recommended the following:

- ❖ The Bureau should further develop its controls to ensure expenditures relate to and are charged to the appropriate component area, in accordance with Florida Statutes.
- ❖ The Bureau should develop a policy of allocating core funding to counties that are aligned with Section 381.84, *Florida Statutes*. This policy should address issues including criteria and basis for allocation of funds; funding on a per capita basis; applicable recommendations by the Tobacco Advisory Council, and; periodic mandatory review for possible re-allocation of core funding as statistics change.

CONSULTING SUMMARIES

The following are summaries of consulting engagements completed during the 2008-09 fiscal year.

CONSULTING REPORT # C-09-01

Durable Medical Equipment Procurement Process within Children's Medical Services and the Brain and Spinal Cord Injury Program

HIG conducted a review and analysis of the practices used by the Children's Medical Services (CMS) program and the Brain and Spinal Cord Injury Program (BSCIP) for procuring Durable Medical Equipment (DME). The purpose of the review was to assess the current policies, procedures and practices within the two programs and analyze data related to DME purchases made by these programs during the time period between July 1, 2007 and June 30, 2008.

CONCLUSIONS

- ❖ The majority of clients within CMS and BSCIP are covered by the Medicaid program. Thus, DME purchases for these clients are primarily paid for by Medicaid and subject to Medicaid regulations. Medicaid leaves provider selection up to the recipient (or family) or the physician, as long as the provider is enrolled as a Medicaid provider. For those instances where neither the recipient nor the physician have a preference, CMS or BSCIP staff are available to help assist with provider selection.
- ❖ For non-Medicaid DME purchases, we have not seen any evidence whereby the practices utilized by CMS or BSCIP violate State purchasing regulations. (NOTE: We did not analyze Medicaid purchases since those are outside the control of DOH).

- ❖ Some area offices within both programs were found to have instituted additional procedures that establish tighter controls than the State's purchasing regulations require. For example in CMS, one area office requires two written quotes for all DME items costing over \$500. In BSCIP, all offices are required to obtain telephone quotes for DME items under \$1,000 and written quotes for DME items costing over \$1,000. State purchasing regulations require written quotes, written records of telephone quotes, or informal bids, whenever practical, to be obtained only for items over \$2,500. Department purchasing policies and procedures encourage written quotes whenever possible.
- ❖ State purchasing regulations are structured in a way that could allow for the possibility of "provider preference." For example: purchasing regulations require at least two quotes or informal bids to be obtained for an item or service between \$2,500 and \$25,000. There is nothing in the purchasing regulations that prevent obtaining quotes from the same two or three providers each time, thus excluding other providers in the area that could also provide the same product or service. Additionally, Section 287.057 (5)(e), Florida Statutes, allows prescriptive assistive devices for the purpose of medical, development, or vocational rehabilitation of clients to be exempt from competitive-solicitation requirements. These devices can be procured pursuant to an established fee schedule or other method which ensures the best price for the state, taking into consideration the needs of the client. Prescriptive assistive devices include, but are not limited to, prosthetics, orthotics, and wheelchairs.

- ❖ Our data analysis does show that some CMS and BSCIP offices do award a majority of DME purchases to a select few providers in the area while other providers have been awarded very little business. However, it must be stressed that during interviews with CMS and BSCIP staff (before gathering the data) there were some explanations given for awarding purchases to certain providers (family preference, physician preference, able to meet delivery deadlines, reliability of product, actually carries the item or service, warranty coverage, provider location, acceptance of the Medicaid rate, etc.). To date, we have no specific evidence that suggests there is a conscious effort by any CMS or BSCIP office to purposefully and intentionally exclude a provider from the procurement process.

RECOMMENDATIONS

HIG recommended the following:

- ❖ CMS and BSCIP management establish standardized policies within their respective programs to ensure eligible providers willing to participate are given an opportunity to submit a quote for each DME procurement when quotes are used as the method of procurement.
- ❖ CMS and BSCIP management review the detailed aspects of DME procurement and award notifications and take appropriate action to further strengthen or standardize any areas deemed necessary.
- ❖ CMS and BSCIP management proceed with their suggestion to analyze their respective program's frequent purchases of standard DME items and determine whether these items could be purchased in a more economical manner through a State contract.

SUMMARY OF CORRECTIVE ACTIONS OUTSTANDING

Section 20.055(7)(d), Florida Statutes, requires the identification of each significant recommendation described in previous annual reports on which corrective action has not been completed. As of June 30, 2009, the following corrective actions were still outstanding:

AUDIT REPORT # AC-05-005 Emergency Medical Services Trust Fund

HIG performed an audit of the Trust Fund for the period July 1, 2004 through March 31, 2005 to determine whether controls were in place sufficient to 1) maintain accurate reporting of beginning and ending balances; and, 2) identify and record revenues received from sources as specified by law were accurately calculated and disbursed or expended as also specified by law.

SUMMARY OF FINDINGS

- ❖ Amounts relied upon in distributing *County Grants, County Matching Grants, and Rural Matching Grants* were not correctly calculated.
- ❖ Sufficient controls were not in place over the Trust Fund Cash Analysis. Consequently, adjustments were reflected as changes between one year's ending balance and next year's beginning balance, and adjustments were not sufficiently documented with some adjustments resulting in inappropriate charges against Other Cost Accumulators (OCA).

- ❖ The Bureau did not have a monitoring process in place associated with administering the approval of Emergency Medical Technician and Paramedic training programs to ensure fees did not exceed costs.
- ❖ A refund of *County Grant Program* funds of \$801,183 originally overpaid in service charges was not distributed to counties, but \$517,380 of the funds was used to reimburse other trust funds for expenditures, including salaries unrelated to improving and expanding pre-hospital emergency medical services.
- ❖ The Office of Trauma has not developed a process to use administrative remedies (including fines) against trauma agencies and trauma centers, and has not developed written policies to ensure that fines for violations would be deposited into the Emergency Medical Service (EMS) Trust Fund.
- ❖ No funds in the EMS Trust Fund were directly returned to trauma centers, counties, or municipalities to improve trauma services.
- ❖ Amounts owed to and due from other trust funds were not reconciled.

RECOMMENDATIONS

HIG recommended the following:

- ❖ The Bureau of EMS reconcile the amounts calculated and paid by Office of Revenue Management for the 7.3% service charge, in considering the amount available for the *County Grant Program*, administrative expenditures, and the *EMS County Matching Grant Program* and *Rural Matching Grant Program*.

- ❖ The Bureau of EMS redesign its spreadsheet so that it may correctly calculate and distribute the amounts available for the *County Grant Program*, administrative expenditures, and the *EMS County Matching Grant Program* and *Rural Matching Grant Program*.
- ❖ The Office of Revenue Management update its written procedures to document the appropriate completion and use of the Trust Fund Cash Analysis.
- ❖ The Bureau of EMS add a control to monitor annual revenues and costs specific to the approval of re-certification training programs.
- ❖ The Bureau of EMS add the amount of the refund of \$801,183 to the next awarding cycle of the *County Grant Program* so these funds may be used by the respective counties to improve and expand pre-hospital emergency medical services.
- ❖ As an integral part of its responsibilities to ensure trauma service systems are held to the highest level of readiness and response services and in compliance with Section 395.401(3), *Florida Statutes*, the Office of Trauma develop and document a process that includes administrative remedies (including fines) against trauma agencies and trauma centers, and to ensure that fines for violations would be deposited into the EMS Trust Fund.
- ❖ Management take action to further the intended purpose of improving trauma services throughout the state of Florida for its citizens and visitors.
- ❖ The Bureau of EMS routinely review expenditures incurred under N2000 (or any

other EMS Trust Fund OCA) in other trust funds and reconcile all such differences.

AUDIT REPORT # AC-06-002

Primary Monitoring of Selected Primary Care Contracts at Selected County Health Departments

HIG examined 15 selected primary care services subcontracts active during the period January 1, 2005 through October 31, 2005 at 12 selected CHDs. The intent was to determine whether controls were in place over the subcontracts sufficient that 1) contract monitoring over receipt of deliverables was effective; 2) data regarding clients served and services provided is submitted by subcontractors for input into the Health Clinic Management System; and, 3) the DOH is protected against medical liability. HIG reviewed 14 Written Agreements and one Purchase Order.

SUMMARY OF FINDINGS

- ❖ Contract Managers did not always sufficiently clarify deliverables, did not write enforceable terms, did not address timeliness of invoices with the Provider where this developed as an issue, and did not address timeliness of submitting surveys with the Provider where this developed as an issue.
- ❖ There are not clear definitions for case management and client eligibility to apply to services at the DOH sufficient to distinguish between vendors or recipients.
- ❖ Escambia CHD did not have a detailed plan to determine how it would access electronic CHD client medical records developed and maintained by the Provider and consequently did not periodically copy or back-up such data.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Contract Managers at Manatee CHD monitor to enforce terms of the agreements.
- ❖ The Office of Contract Administrative Monitoring (as DOH's Liaison for the Florida Single Audit Act) consider developing written guidelines to assist all Contract Managers, including those managing primary care services contracts, with State Financial Assistance. Guidelines would assist DOH's Contract Managers to more easily understand State Financial Assistance as it relates to the specific types of services outsourced by DOH and more easily distinguish Providers as either recipients or vendors. This should include a definition of case management and client eligibility as it relates to services provided by DOH. Where Providers are in fact recipients, such guidance would aid in uniform application.
- ❖ Escambia CHD develop a specific plan to ensure that the copying of such electronic records can be tested and periodically transferred to the DOH in a format that is easily accessible and usable to the DOH.
- ❖ The Office of the Deputy State Health Officer coordinate with the DOH workgroup's efforts to develop an agency-wide policy on electronic medical records to ensure that CHDs currently moving forward with developing electronic medical records may not be inefficient in their efforts and have to make retroactive changes to come into compliance with the agency's statewide policy once established. The policy should address electronic medical records of DOH's clients developed and maintained by DOH's contracted providers of primary care services.

AUDIT REPORT # AC-06-003

Medical Quality Assurance Trust Fund

HIG performed an audit of the Medical Quality Assurance (MQA) Trust Fund for the period July 1, 2005 through March 31, 2006 to determine whether controls were in place over the Trust Fund sufficient to maintain accurate reporting of beginning and ending balances; identify and record revenues received from sources as specified by law; and accurately calculate and disburse revenue as specified by law.

SUMMARY OF FINDINGS

- ❖ Accounts receivable for returned checks received from applicants for licensure fees and renewals, back to as early as 1997, were still on the books.
- ❖ Not all accounts receivable due to the MQA Trust Fund were recorded in the Florida Accounting Information Resource (FLAIR) at fiscal year end as of June 30, 2005.
- ❖ Accounts receivable relating to Outstanding Fines, Costs, and Citations were not recorded into FLAIR as a cumulative amount as of June 30, 2005.
- ❖ MQA did not maintain an aging of accounts receivable.
- ❖ MQA did not maintain 100% timekeeping for salaries charged to CNAMQ-Certified Nursing Assistants Medicaid/Medicare and did not establish a Collocated Cost Matrix or otherwise make adjustments to account for non-federal work performed. Consequently, 100% of these salaries were charged to federal grants.

RECOMMENDATIONS

HIG recommended the following:

- ❖ The Division of MOA assume control over its accounts receivable, including those accounts related to returned checks for board fees and renewals.
- ❖ The Division of MOA consider all amounts due to be received into the MOA Trust Fund at fiscal year end and assume responsibility to reconcile its accounts so that all such accounts are recorded into FLAIR.
- ❖ The Division of MOA track cumulative accounts receivable related to Outstanding Fines, Costs, and Citations and ensure such balance is recorded into FLAIR each fiscal year end.
- ❖ The Division of MOA prepare a schedule of aged accounts receivable for all accounts.
- ❖ The Division of MOA establish a Collocated Cost Matrix or make other adjustments to account for non-federal work performed by full-time equivalents (FTEs) or Other Personal Services (OPS) employees charged to federal grants.

AUDIT REPORT # AC-06-004

Children's Medical Services Newborn Screening Program Application Follow-up Audit

HIG performed a follow-up audit of the Newborn Screening Program Application for the period ending July 31, 2006. HIG focused on the corrective actions of the deficiencies noted in a prior audit, *Children's Medical Services Newborn Screening Program Application*, AC-04-005, dated September 24, 2004.

SUMMARY OF FINDINGS

- ❖ Specimen cards were being submitted to the Bureau of Laboratories with incomplete or invalid information.
- ❖ Deficiencies were noted in the logical access controls for the Newborn Screening Program Application.

RECOMMENDATIONS

HIG recommended the following:

- ❖ The CMS Newborn Screening Program identify entities that submit incomplete or invalid specimen cards. Training efforts could then be focused on the entities identified as having the highest rate of incomplete or invalid specimen cards.
- ❖ While training is being conducted, the CMS nurses inspect the specimen cards currently used by that entity to ensure they are the most current.
- ❖ The Newborn Screening Program be allowed to link specimens within the LifeCycle database in order to link repeat specimens, which often contain invalid or incomplete information, with the original specimen cards that contain more complete and accurate information.
- ❖ CMS, along with the Division of Information Technology, strengthen or establish access controls for the Newborn Screening Program application relating to password controls, limiting invalid access attempts and security monitoring and reporting. One potential solution that would address each of the outstanding issues would be to implement Single Sign-On Security.

AUDIT REPORT # AC-07-002

Distribution of Funds to Trauma Centers to Ensure Availability and Accessibility of Trauma Services

HIG performed an audit of controls established by the Office of Trauma to ensure compliance with requirements stipulated under Section 395.4036, *Florida Statutes*, for the period October 1, 2005 through June 30, 2006. HIG also examined selected controls established by the Division of Administration as it relates to Section 395.4036, *Florida Statutes*. The objective was to determine whether the DOH is in compliance with requirements stipulated under Section 395.4036, *Florida Statutes* as enacted by the Anjelica and Victoria Velez Memorial Traffic Safety Act, Chapter 2005-194, *Laws of Florida*. This objective did not include determining the validity and reliability of the agency's Trauma Registry data or the agency's Injury Severity Scores, on which distributions are to be based.

SUMMARY OF FINDINGS

- ❖ The Office of Trauma did not have written criteria for examining Injury Severity Scores during on-site surveys of the trauma centers
- ❖ Controls were not in place so the Office of Trauma may verify the appropriateness of amounts remitted by counties.
- ❖ Florida law as codified in Section 395.4036, *Florida Statutes*, provides duplicity, an inefficient use of audits of trauma funds.

RECOMMENDATIONS

HIG recommended the following:

- ❖ The Office of Trauma develop criteria for use during on-site surveys related to trauma data, and specifically Injury Severity Scores,

so that all surveyors may have a written standard with which to follow and apply, so scores may be uniformly examined.

- ❖ The Division of Emergency Medical Operations perform regular, periodic analytical review of revenues collected pursuant to Section 395.4036, *Florida Statutes*, to include estimates based on revenue remitted by a respective county. This analytical review should include contact and research with counties (that did not remit funds for certain periods or did not remit expected amounts, historically-based) why such funds were not remitted.
- ❖ The Office of Trauma work with the Florida Hospital Association to amend Section 395.4036, *Florida Statutes*, to remove references to the Florida Single Audit Act (Section 215.97, *Florida Statutes*). All distribution of funds by DOH should be evaluated using the *Florida Single Audit Act State Project Determination Checklist* as required by Section 215.97. Once determined, using that checklist that funds are not used as federal match but a state project, hospitals would then be evaluated as to whether it is a recipient of State Financial Assistance using the *Florida Single Audit Act Checklist for Non-State Organizations-Recipient/Subrecipient vs. Vendor Determination Checklist*. Subsequent to being determined a recipient, the hospital would still be subject to the Florida Single Audit Act.

AUDIT REPORT # AC-07-003 Office of Emergency Operations' Award, Execution, and Monitoring of the Purchase and Maintenance of Emergency Radio Equipment for Counties

HIG performed an audit to determine the extent of controls in place at the DOH's Office of Emergency Operations related to the award, execution, and monitoring of the purchase and maintenance of emergency radio equipment for counties. HIG also determined whether the Office of Emergency Operations was in compliance with requirements of federal and other state agencies in the awarding of funds for the purchase of emergency radio equipment for counties.

SUMMARY OF FINDINGS

- ❖ The Office of Emergency Operations conducted a series of informal surveys and assessments but did not perform a formal needs-assessment to determine each county's emergency communication needs for distribution of the radio systems.
- ❖ The Office of Emergency Operations did not develop a written agreement to document terms, conditions, and expectations.
- ❖ The Office of Emergency Operations did not make on-site visual inspections and did not verify standard connectivity among each respective CHD, county emergency operations center, and satellite public health stations. The Office of Emergency Operations did not document that counties received or will receive adequate training to operate the radios.
- ❖ The Office of Emergency Operations did not properly inventory the radio systems upon receipt. Additionally, the warehouse staff did

not have an adequate inventory tracking control system in place.

RECOMMENDATIONS

HIG recommended the following:

- ❖ For future grant projects, the Office of Emergency Operations conduct any needs assessment that may be required by the grant document to adequately identify actual needs.
- ❖ Prospectively, for future projects, the Office of Emergency Operations develop a written agreement as a bilateral understanding to document terms, conditions, and expectations for any services or property provided.
- ❖ The Office of Emergency Operations ensure the Division of Management Services provides DOH with documentation to ensure objectives have been met.
- ❖ The Office of Emergency Operations follow the receiving protocol as established in DOH's *Purchasing Policies and Procedures*.

AUDIT REPORT # AC-07-004 Revenue Contracts

HIG performed an audit to determine the extent of controls in place at the DOH so that the Division of Administration may identify and appropriately review any contracts throughout the agency for the sale of commodities previously purchased by the DOH under Chapter 287, *Florida Statutes*, and/or the sale of contractual services, known as revenue contracts. HIG also wanted to determine whether the 7% and, where applicable, the additional 0.3% service charge appropriated from all income of a revenue nature and used to contribute to the General Revenue Fund, were applied to the appropriate trust funds in DOH. The

audit period covered July 1, 2005 through September 20, 2006.

SUMMARY OF FINDING

- ❖ Management had not developed written policies/procedures to address revenue contracts.

RECOMMENDATION

HIG recommended the following:

- ❖ Management continue to develop and make available its policy and the procedures that should be followed by program offices, CHDs, and CMS Clinics (now referred to as Area Offices) as they enter into revenue contracts so that such documents may be more uniformly executed.

AUDIT REPORT # AC-07-005

Purchases, Distributions, and Dispensing of Pharmaceuticals at Broward County Health Department

HIG performed an audit of controls established by Broward CHD related to the movement of controlled substances during the period July 1, 2005 through June 30, 2006. HIG's objective was to determine the extent to which controls are in place at the DOH (including CHDs) so that sites under its control can accurately account for controlled substances.

SUMMARY OF FINDINGS

- ❖ Some pharmaceuticals were missing and unaccounted for.
- ❖ Adjustments to inventory were not supported by sufficient documentation.
- ❖ Pharmaceuticals were not timely counted at some pharmacies.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Pharmacy management include a procedure to routinely reconcile beginning to ending inventory; accounting for purchases, dispensing, transfers, returns, and other adjustments; and determine whether calculated quantities agree with the ending physical inventory count. Discrepancies should be investigated by management.
- ❖ Management improve its process to include prior signed approval by a second, upper-level staff person, by specific pharmaceutical, with a pre-numbered identifier that would be referenced in the inventory record when such an adjustment is necessary so the inventory control record matches a physical inventory count. Such documentation should include an appropriate explanation substantiating why the adjustment is necessary. Inventory records by specific drug should then be periodically and regularly examined by management as its process to identify any adjustments that may have been made in the inventory system that are not supported by prior-approval documentation.
- ❖ CHD Business Manager and the Pharmacy Manager add a control to verify that such quarterly inventory counts of "high-risk" pharmaceuticals are timely conducted at each pharmacy and maintain such documentation.

AUDIT REPORT # AC-07-006

Purchases, Distributions, and Dispensing of Pharmaceuticals at Hillsborough County Health Department

HIG performed an audit of controls established by Hillsborough CHD related to the movement of controlled substances during the period July 1, 2005 through June 30, 2006. The objective was to determine the extent to which controls are in place at the DOH (including CHDs) so that sites under its control can accurately account for controlled substances.

SUMMARY OF FINDINGS

- ❖ Some pharmaceuticals were missing and unaccounted for.
- ❖ Actual ending inventories did not agree with amounts reported and input into FLAIR.
- ❖ Adjustments to inventory were not supported by sufficient documentation.
- ❖ Pharmaceuticals were not timely counted at some pharmacies.
- ❖ Purchases of Pharmaceuticals were not coded to correct OCAs in FLAIR and did not accurately reflect the programs for which these pharmaceuticals were purchased.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Pharmacy management include a procedure to routinely reconcile beginning to ending inventory; accounting for purchases, dispensing, transfers, returns, and other adjustments; and determine whether calculated quantities agree with the ending

physical inventory count. Discrepancies should be investigated by management.

- ❖ Pharmacy management ensure the fiscal year-end physical inventory count for each pharmacy is completed and any adjustments required to make the inventory system agree with the physical count be made before the summary reports with valuations are reported to Headquarters on Form F1-*Inventory*.
- ❖ Management improve its process to include prior signed approval by a second, upper-level staff person, by specific pharmaceutical, with a pre-numbered identifier that would be referenced in the inventory record when such an adjustment is necessary so the inventory control record matches a physical inventory count. Such documentation should include an appropriate explanation substantiating why the adjustment is necessary. Inventory records by specific drug should then be periodically and regularly examined by management as its process to identify any adjustments that may have been made in the inventory system that are not supported by prior-approval documentation.
- ❖ CHD Business Manager and the Pharmacy Manager add a control to verify that such quarterly inventory counts of "high-risk" pharmaceuticals are timely conducted at each pharmacy and maintain such documentation.
- ❖ Hillsborough CHD ensure purchases of pharmaceuticals are coded to correct OCAs in FLAIR to accurately reflect the program areas for which the pharmaceuticals were purchased and dispensed.

AUDIT REPORT # AC-07-007 Purchases, Distributions, and Dispensing of Pharmaceuticals at Duval County Health Department

HIG performed an audit of controls established by Duval CHD related to the movement of controlled substances during the period July 1, 2005 through June 30, 2006. The objective was to determine the extent to which controls are in place at the DOH (including CHDs) so that sites under its control can accurately account for controlled substances.

SUMMARY OF FINDINGS

- ❖ Some pharmaceuticals were missing and unaccounted for.
- ❖ Actual ending inventories did not agree with amounts reported and input into FLAIR.
- ❖ Adjustments to inventory were not supported by sufficient documentation.
- ❖ Pharmaceuticals were not timely counted at some pharmacies.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Pharmacy management include a procedure to routinely reconcile beginning to ending inventory; accounting for purchases, dispensing, transfers, returns, and other adjustments; and determine whether calculated quantities agree with the ending physical inventory count. Discrepancies should be investigated.
- ❖ Pharmacy management ensure the fiscal year-end physical inventory count for each pharmacy is completed and any adjustments required to make the inventory system

agree with the physical count be made before the summary reports with valuations are reported to Headquarters on Form F1-*Inventory*.

- ❖ Management improve its process to include prior signed approval by a second, upper-level staff person, by specific pharmaceutical, with a pre-numbered identifier that would be referenced in the inventory record when such an adjustment is necessary so the inventory control record matches a physical inventory count. Such documentation should include an appropriate explanation substantiating why the adjustment is necessary. Inventory records by specific drug should then be periodically and regularly examined by management as its process to identify any adjustments that may have been made in the inventory system that are not supported by prior-approval documentation.
- ❖ CHD Business Manager and the Pharmacy Manager add a control to verify that such quarterly inventory counts of “high-risk” pharmaceuticals are timely conducted at each pharmacy and maintain such documentation.

AUDIT REPORT # AC-07-008 Purchases, Distributions, and Dispensing of Pharmaceuticals at Central Pharmacy

HIG performed an audit of controls established by Central Pharmacy related to the movement of controlled substances during the period July 1, 2005 through June 30, 2006. The objective was to determine the extent to which controls are in place at the DOH (including CHDs) so that sites under its control can accurately account for controlled substances.

SUMMARY OF FINDING

- ❖ An individual inventory control record was not able to be produced at CHDs for each pharmaceutical in stock that included beginning balance, purchases, adjustments, returns, and dispensing, to reconcile to an ending balance.

RECOMMENDATION

HIG recommended the following:

- ❖ As DOH management continues to develop or purchase one common pharmaceutical inventory system for DOH, including its CHD pharmacies, management ensure such system has the capability to easily generate reports (by individual drug) that include beginning balance for a given parameter of time, purchases, dispensing, adjustments, transfers, etc. to reconcile to an ending balance for that parameter of time.

AUDIT REPORT # AC-08-001

Review of Department of Health's Policy & Procedures for the Assignment and Use of Motor Vehicles by Employees

HIG performed a review of DOH's policy and procedures for the assignment and use of motor vehicles by employees. Pursuant to Chapter 2007-327, *Laws of Florida*, the objective was to determine whether DOH's policy and procedures for the assignment and use of motor vehicles by employees meet the criteria specified in Section 287.17, *Florida Statutes* and are consistent with rules adopted by the Department of Management Services under Section 216.262, *Florida Statutes*.

SUMMARY OF FINDING

- ❖ DOH policy did not adequately address assignment of vehicles.

RECOMMENDATION

HIG recommended the following:

- ❖ Management amend its policy to make clear an agency head must annually provide written justification should an assignment of a vehicle be made where anticipated mileage is less than 10,000 miles.

AUDIT REPORT # AC-08-002

Environmental Health Accounts Receivable

HIG performed an audit to review controls in place at Headquarters and CHDs (on a selected basis) as relates to various environmental health accounts receivable captured in the Comprehensive Environmental Health Tracking System (CENTRAX) as of and for the year ended June 30, 2007. The objective was to develop an understanding of environmental health accounts receivable captured in CENTRAX. HIG also wanted to determine the extent to which controls are in place so that amounts captured in CENTRAX accurately reflect receivables.

SUMMARY OF FINDINGS

- ❖ Headquarters reports Environmental Health Aged Accounts Receivable balances as reported by CHDs, but has not developed and finalized its policy on whether such balances are, in fact, receivables.
- ❖ Aged Accounts Receivable data as received by the Bureau of Finance & Accounting is formatted differently than the data as submitted to that Bureau by the Division of Environmental Health.

- ❖ Accounts receivable data as collected by the Division of Environmental Health in CENTRAX for reporting to the Bureau of Finance & Accounting included illogical financial relationships in the aging of receivables at each CHD.
- ❖ Accounts receivable data submitted by the Division of Environmental Health for publication may not accurately reflect data at the CHD level.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Management timely conclude regarding its policy of accounts receivable related to fees, permits, and licenses, so that program offices and CHDs may adopt and follow related procedures.
- ❖ Should DOH management determine that uncollected fees associated with Environmental Health permits are in fact accounts receivable, the Division of Environmental Health take an active role in

the accuracy and reliability of all such related data collected in its CENTRAX system, including amounts.

- ❖ Management correct coding so the columns related to specific time periods in the aging of accounts receivable accurately reflects the true periods as reported by CHDs.
- ❖ Division of Environmental Health management determine and address the cause of illogical financial relationships in the aging of Environmental Health accounts receivables data.
- ❖ Division of Environmental Health management develop a control to determine and verify, on at least a selected test basis, that Environmental Health accounts receivables data is accurate.
- ❖ We recommended Division of Environmental Health management determine and address the cause of differing data at Alachua CHD.

Summary of Major Activities: Internal Investigations Unit

The following is a sampling of various FY 2008-09 investigation summaries. For a complete listing of all investigative activity refer to Appendix C.

INVESTIGATION # 07-168

Alleged Misconduct and Misuse of Authority

Hendry County Health Department

This investigation was initiated based upon two Whistle-blower complaints alleging misconduct and misuse of authority by two Hendry CHD employees. The specific allegations and results of investigation are as follows:

Allegation #1: A Hendry CHD public official had a septic system repair performed at the public official's residence without the required DOH permit and inspection, including involvement of DOH Environmental Health personnel, in violation of agency rule and DOH policy.

This allegation was substantiated. While the investigation noted that the subject received conflicting guidance from DOH staff regarding the need for a permit to repair the septic system, the subject did receive information from several reliable DOH staff members that a permit was indeed needed and that the CHD does not have authority to grant local variances from rule and/or statute. HIG independently obtained a series of email messages that established the specific actions of the subject, asking for and receiving assistance from state employees under the subject's supervision for personal benefit.

It was determined that the subject violated DOH policy, through misuse or abuse of power or authority and unauthorized use of state personnel. The investigation further noted that two other DOH personnel violated DOH policy when they failed to enforce agency rules governing the repair of septic systems.

Violations identified include Rule 64E-6.015(1), *Florida Administrative Code*, Permitting and Construction of Repairs; Rule 64E-6.003(3), *Florida Administrative Code*, Repair Inspection; Section 112.313(6), *Florida Statutes*, Misuse of Public Position; Section 60L-36.003, *Florida Administrative Code*, Relationships with Regulated Entities; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Misuse or Abuse of Power or Authority; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Unauthorized Use of State Property, Equipment, Materials, or Personnel; and DOH Policy 60-8-02, VII, D, (6)(g), Misconduct.

Allegation #2: A separate Hendry CHD employee violated DOH ethics policies in the acts of assisting an unqualified relative obtain a supervisory position at the Hendry CHD and supervising the relative once hired.

The second subject was found to be exonerated regarding improperly providing assistance to a relative to obtain a position with the Hendry CHD. The second subject was found to have communicated with the hiring authority regarding the relative's application and provided the relative guidance and access to position-specific information. HIG concluded that these actions were not improper.

Furthermore, it was revealed during the investigation that the second subject did use DOH equipment and supplies to receive and copy the relative's application and/or resume for an interview with the hiring committee. However, this allegation was found to be substantiated without violation since the action did not rise to the level of unauthorized use of State property, equipment, materials, or personnel.

Additionally, the allegation regarding the second subject's supervision of a relative was unfounded. While HIG did determine that the second subject supervised the hired relative on at least one occasion and provided supervisory-related guidance and support to the relative on at least two occasions, the events were only isolated situations when Hendry CHD management placed the second subject into the supervisory role over the relative only on an interim basis as a fill-in for the regular supervisor.

RECOMMENDATIONS

- ❖ The Deputy State Health Officer; in consultation with the Division of Environmental Health, Bureau of Onsite Sewage Programs; take appropriate personnel actions against the subject and two other DOH personnel who failed to enforce agency rules governing the repair of septic systems.
- ❖ The non-permitted septic system repair be evaluated pursuant to established rules governing repairs as would be applied to any private citizen of the county who had obtained septic repairs without a permit.
- ❖ The Hendry CHD Director implement changes to make sure that the second subject is not placed in a position to directly supervise an employee who is related to the second subject.

INVESTIGATION # 08-020

Alleged Sexual Harassment, Hostile Work Environment, and Conduct Unbecoming Children's Medical Services, Tallahassee Office

This investigation was based upon a written complaint from a senior DOH official on February 12, 2008, that documented several allegations against a DOH supervisor in the CMS Tallahassee Office. The complaint was based upon written statements of nine CMS Tallahassee Office employees dated between November 9, 2007 and February 6, 2008.

Specifically, the complainant alleged that the subject created a hostile work environment at the CMS Tallahassee Office, made threats against employees, caused disruption and dissension in the workplace, sexually harassed coworkers, and failed to meet performance expectations.

All allegations were substantiated. During the investigation, it was determined that the subject:

- 1) Failed to meet six expectations set forth in a Performance Plan dated August 2, 2007;
- 2) Intentionally disclosed information from Management Team meetings to non-Management Team employees after being directed not to do so by the subject's supervisor and the Medical Director;
- 3) Sexually harassed a subordinate employee and made comments of a sexual nature which made coworkers feel uncomfortable, fearful, and intimidated; and
- 4) Conducted oneself in a disruptive manner and caused dissension in the office, resulting in the office staff

dividing into factions. As a result, at least one employee became physically ill due to the stress, one employee resigned, and at least two others sought employment elsewhere.

The subject's conduct was found to violate Section 110.227(1), *Florida Statutes*, Rules 60L-36.004 and 60L-36.005, *Florida Administrative Code*, DOH Policy 60-8-02, Discipline Policy and Standards for Disciplinary Action; and DOH Policy 220-4-00, Sexual Harassment.

Additional Finding

Information obtained during the course of this investigation also substantiated that a Registered Nurse Specialist engaged in conduct that violated DOH Policy 60-8-02, Section VII, D, (6)(f), Conduct Unbecoming of a Public Employee - Inappropriate Conduct.

RECOMMENDATION

- ❖ Management should review these findings and take any action deemed appropriate and necessary for the policy violations found in this investigation, in accordance with DOH Policy 60-8-02 and DOH Policy 220-4-00.

INVESTIGATION # 08-054

Alleged Disclosure of Confidential Information and Unauthorized Use of State Property Pinellas County Heath Department

This investigation was predicated upon an anonymous written complaint referral from the Department of Education, Office of the Inspector General, dated March 25, 2008. The complaint targeted two subjects within the Pinellas CHD, stating one subject used state time, equipment, and personnel to run the subject's private business and was accused of abusing foster children while the second subject was accused of conducting little to no work while on state time. On April 10-11, 2008, two additional anonymous complaints were referred from the Office of the Chief Inspector General with similar allegations against the first subject.

The specific allegations and results of investigation are as follows:

Allegation #1: The first subject did not perform required tasks of the job and delegated all work to other employees. This allegation was unsubstantiated. HIG concluded there was insufficient evidence to indicate whether the first subject could not perform required tasks of a person in that position and instead delegated all work to others.

Allegation #2: The first subject abused foster children in the care of the subject. This allegation was unsubstantiated. HIG concluded there was insufficient evidence to indicate that the first subject abused foster children in the subject's care.

Allegation #3: The first subject misused a DOH telephone, fax machine, computer, staff, and time to manage and support a personal business. This allegation was substantiated. HIG concluded the first subject did misuse State property and time to manage and support personal businesses. This action violated DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee – Misuse of Computer Facilities or Equipment; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee – Unauthorized Use of State Property, Equipment, Materials, or Personnel; DOH Policy 60-8-02, VII, D,

(6)(f), Conduct Unbecoming a Public Employee – Misuse or Abuse of Power or Authority; and DOH Policy 50-10c-07, VII, D, (3), Acceptable Use and Confidentiality - Unacceptable Uses.

Allegation #4: The first subject showed improper favoritism towards certain employees. This allegation was substantiated. HIG concluded the first subject showed favoritism towards the second subject by not disciplining the second subject when appropriate and by sharing confidential or privileged information with the second subject. This action violated DOH Policy 60-8-02, VII, D, (6)(b), Negligence – Neglect of Duty; and DOH Policy 60-8-02, VII, D, (6)(e), Violation of Law and Agency Rules – Disclosure of Information, Materials, or Records without Authorization.

Allegation #5: The first subject showed up to work late on a regular basis but did not report this to the subject's supervisor. This allegation was unsubstantiated. HIG concluded there was insufficient evidence to indicate that the first subject arrives late to work on a regular basis and does not properly report it to the subject's supervisor.

Allegation #6: The first subject used DOH time and equipment to conduct personal business consultation. This allegation was substantiated. HIG concluded the first subject used State time and equipment to provide assistance with federal income tax preparation. This action violated DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee – Misuse of Computer Facilities or Equipment; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee – Unauthorized Use of State Property, Equipment, Materials, or Personnel; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee – Misuse or Abuse of Power or Authority; and DOH Policy 50-10c-07, VII, D, (3), Acceptable Use and Confidentiality - Unacceptable Uses.

Allegation #7: The second subject arrived to work late and did not report it to the second subject's supervisor. This allegation was unsubstantiated. HIG concluded there was insufficient evidence to indicate that the second subject arrives late to work on a regular basis and does not properly report it to the subject's supervisor.

Allegation #8: The second subject slept for a portion of the day during work hours on February 28, 2009. This allegation was substantiated. HIG concluded the second subject did sleep in a vehicle between 1:30 p.m. and 2:00 p.m., during work hours. This action violated DOH Policy 60-8-02, VII, D, (6)(a), Poor Performance – Sleeping on Duty or Inattention to Duty.

Allegation #9: The second subject spent excessive time in the first subject's office and did "little to no work". This allegation was substantiated. HIG concluded the second subject did not perform sufficient work duties due to spending excessive amounts of time in the first subject's office. This action violated DOH Policy 60-8-02, VII, D, (6)(a), Poor Performance - Loafing.

Additional Findings

During the investigation, it was determined the first subject was also found to have committed the following misconduct violations:

- 1) Not accurately recording hours worked, a violation of DOH Policy 60-8-02, VII, D, (6)(g), Misconduct - Falsification of Records;
- 2) Shared a password with another employee, a violation of DOH Policy 50-10c-07, VII, (b), Acceptable Use and Confidentiality - Computer Use;

- 3) Failed to provide truthful information during an internal investigation, a violation of DOH Policy 60-8-02, VII, D, (6)(e), Violation of Law or Agency Rules – Failure to Respond or Provide Truthful Information During an Internal Investigation and DOH Policy 60-8-02, VII, D, (6)(g), Misconduct – Falsification of Records or Statements; and
- 4) Threatened Pinellas CHD employees with job loss, a violation of DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee – Threatening, Abusive, Malicious, Profane, or Offensive Language or Actions.

Also, two other Pinellas CHD employees were found to have committed misconduct violations:

- 1) One employee failed to ensure the second subject's position description was consistent with job duties and associated salary additives, a violation of DOH Policy 60-8-02, VII, D, (6)(b), Negligence – Neglect of Duty.
- 2) Another employee interfered with the internal investigation, violating Section 20.055(6)(d), *Florida Statutes*, which states each inspector general shall conduct investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the Inspector General's Office.

RECOMMENDATION

- ❖ Pinellas CHD management should take appropriate action against the two subjects and the additional employees found to have committed misconduct violations consistent with the findings and conclusions of this report as they relate to statutory, policy, or rule violations.

INVESTIGATION # 08-106

Alleged Conduct Unbecoming a Public Employee, Unauthorized Use of State Property Division of Medical Quality Assurance

This investigation was based on an Incident Report from the Division of Medical Quality Assurance (MQA) alleging a MQA employee was inappropriately using State resources and time for personal matters.

The specific allegations and results of investigation are as follows:

Allegation #1: The subject misused and abused DOH computer resources. This allegation was substantiated. HIG concluded the subject, while on State time and using State computer equipment, intentionally accessed a dating website via the internet on multiple occasions by setting up a dating profile and by communicating with various individuals on the dating website via the subject's DOH email account. Additionally, HIG concluded the subject saved multiple pictures of individuals found through the website on the subject's State-assigned computer as well as files related to a personal business. The subject was aware of the DOH Computer Use and Information Security Policy based upon the subject's acknowledgement of receipt of the employee handbook and participation in several Information Security Training sessions.

These actions were found to have violated DOH Policy 30-2-07, I, (6), Code Of Ethics - Policy; DOH Policy 30-2-07, VII, I, (6), Code of Ethics - Additional Employment Outside of State Government; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Misuse of Computer Facilities or Equipment; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Unauthorized Use of State Property, Equipment, Materials, or Personnel; and DOH Policy 50-10c-07, I, Information Security Policy - Acceptable Use and Confidentiality Agreement Policy.

Allegation #2: The subject misused DOH telephone resources. This allegation was substantiated. HIG concluded the subject made multiple long distance phone calls from a State-assigned telephone over a period of three months to speak with an individual the subject discovered through a dating website. This action was found to have violated DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Unauthorized Use of State Property, Equipment, Materials, or Personnel.

Allegation #3: The subject improperly recorded time and attendance. This allegation was substantiated. HIG concluded the subject sent or received multiple email messages to or about individuals discovered on a dating website over a period of six days during May 2008 and June 2008. The emails were sent or received during the subject's regular work hours. The subject recorded a full day of "Regular Work" and did not reflect any time to account for the time used involving the personal emails. This action was found to have violated DOH Policy 60-8-02, VII, D, (6)(g), Misconduct - Falsification of Records or Statements.

RECOMMENDATION

- ❖ MOA management should take appropriate personnel action against the subject consistent with the findings and conclusions of the investigation report.

INVESTIGATION # 08-110

Alleged Violation of Law or Agency Rules, Misuse of Position, and Conduct Unbecoming Bay County Health Department

This investigation was initiated based upon a complaint by a Bay CHD administrator. Specifically, the complaint alleged that a Bay CHD employee misused one's position and violated purchasing regulations.

The specific allegations and results of investigation are as follows:

Allegation #1: The subject processed two purchase orders after-the-fact. This allegation was substantiated without violation. HIG concluded that after-the-fact purchase orders were allowed and there were acceptable explanations for the lateness of the filing.

Allegation #2: The subject signed a memorandum of agreement (MOA) for which there was no authority to do so. This allegation was substantiated. HIG concluded the subject did sign a memorandum of agreement with a vendor. The subject claimed there was an instruction to sign the MOA and that the authority had been re-delegated. However, witness testimony disputed both the claim of the subject being instructed to sign the MOA and the claim that the subject was re-delegated this authority.

Under statutory authority, only the State Surgeon General and CHD Directors/Administrators are delegated the authority to approve contracts and purchase orders less than \$1 million. This authority may be re-delegated if the amount is under \$250,000. However, HIG saw no evidence where there was a re-delegation of authority to the subject. Additionally, the subject was a Certified Contract Manager, which provides training on who is allowed to sign contracts and delegation of authority.

Furthermore, HIG discovered that the DOH Office of General Counsel's Guidelines on Memorandum of Agreements/Understandings state MOAs can only be used for contractual services when the agreement is with another governmental entity or is with a non-governmental entity where the agreement does not involve Department expenditure or compensation. HIG concluded the subject did enter into a MOA for compensation with a non-governmental entity.

This action was found to have violated DOH Policy 250-14-07, VII, I, Contractual Services - Policies and Services; DOH Policy 60-8-02, VII, D, (6)(e), Violation of Law or Agency Rules; and Office of the General Counsel Guidelines on Memorandum of Agreement/Understanding.

Allegation #3: The subject used the Bay CHD purchasing customer number to derive personal benefit. This allegation was substantiated. HIG concluded the subject used the Bay CHD purchasing number to order personal supplies that were provided to a private rehabilitation hospital to keep for emergency preparedness purposes. Use of the Bay CHD purchasing number resulted in the subject receiving the state discount and tax exemption for a personal purchase (totaling \$1,391.48). This action was found to have violated DOH Policy 250-9-07, VII, W, (1), Special Purchasing Requirements - County Health Departments; DOH Policy 30-2-07, Code of Ethics, I, Policy; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Misuse or Abuse of Power or Authority; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Unauthorized Use of State Property, Equipment, Materials, or Personnel; and DOH Policy 60-8-02, VII, D, (6)(e), Violation of Law or Agency Rules - Failure to Respond or Provide Truthful Information During an Internal Investigation.

Allegation #4: The subject appeared to receive compensation for work outside of the subject's Bay CHD job without the required DOH approvals and appeared to have a business relationship with one of the Bay CHD vendors. This allegation was substantiated. HIG concluded the subject worked outside of the Bay CHD without the required Employment Outside State Government form completed and approved. Additionally, HIG concluded the subject appeared to have a business relationship with the owner of a Bay CHD vendor.

Specifically, the subject was found to have worked for compensation outside of the subject's Bay CHD job as a consultant to an agency in Jackson County. HIG also found that the subject communicated on multiple occasions with a vendor about reviewing proposals and projects both at the Bay CHD and outside of Bay CHD. Furthermore, HIG found that this same vendor engaged the subject as a subcontractor for projects outside of Florida.

This action was found to have violated DOH Policy 30-2-07, Code of Ethics, I, Policy; DOH Policy 30-2-07, Code of Ethics, VII, I, (6), Additional Employment Outside State Government; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Misuse or Abuse of Power or Authority; and DOH Policy 60-8-02, VII, D, (6)(e), Violation of Law or Agency Rules - Failure to Respond or Provide Truthful Information During an Internal Investigation.

RECOMMENDATIONS

Bay CHD management should:

- ❖ In consultation with Bay CHD Chief Legal Counsel, and the servicing Human Resources Management Office, take appropriate personnel action against the subject for allegations substantiated in the HIG report.
- ❖ Along with the servicing Purchasing Office, take appropriate action to enforce DOH policies regarding after-the-fact purchases and the Office of General Counsel Guidelines relating to the use of a MOA.

INVESTIGATION # 08-161

Alleged Conduct Unbecoming a Public Employee

Bureau of Finance & Accounting

This investigation was based on a referral from the Florida Department of Law Enforcement that alleged a DOH Bureau of Finance & Accounting employee engaged in behavior defined as Conduct Unbecoming a Public Employee. Specifically, it was alleged that on August 4, 2008 the subject sent an inappropriate email to an elected official via a DOH computer.

The allegation was substantiated. During interviews, the subject admitted to the allegation. The subject was found to have violated Rule 60L-36.005(6)(f), Disciplinary Standards, Conduct Unbecoming a Public Employee, *Florida Administrative Code*; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Inappropriate Conduct; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Misuse of Computer Facilities or Equipment; and DOH Policy 50-10c-07, VII, D, (5)(f), Acceptable Use and Confidentiality Agreement.

Additionally, during the investigation it was discovered that the subject violated DOH Policy 60-8-02, VII, D, (6)(i), Arrest, Conviction or Other Judicial Action. The subject failed to notify the subject's supervisor within one business day of being arrested for a second degree misdemeanor crime, driving with a suspended or revoked license, while employed with DOH.

RECOMMENDATIONS

DOH management should:

- ❖ Take appropriate action, as deemed necessary, with regard to the conduct of the subject.
- ❖ Counsel the subject regarding acceptable and unacceptable internet usage, specifically noting the unacceptability of political campaigning.

INVESTIGATION # 08-183

Alleged Sexual Harassment, Hostile Work Environment, Discrimination, and Conduct Unbecoming

St. Johns County Health Department

This investigation was initiated based upon three separate complaints that were received by the HIG in September 2008 and October 2008 against a St. Johns CHD supervisor.

The specific allegations and results of investigation are as follows:

Allegation #1:

- (a) The subject touched or rubbed the back of the complainant against the complainant's will three to six times over a one year period.
- (b) The subject touched several St. Johns CHD employees.
- (c) The subject harassed another complainant by rubbing or squeezing the complainant's arm and shoulder. Over time, the subject also began to rub the complainant's neck and back.

This allegation was substantiated. HIG concluded that the subject did in fact touch several employees at the St. Johns CHD. While some employees were not offended by the touching, others felt it was inappropriate. The subject stated that there was no harm meant but that it was the individual's nature to touch people.

The actions of the subject were found to be in violation of DOH Policy 60-8-02, VII, D, (6)(e), Violation of Laws or Agency Rules - Sexual Harassment and DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Inappropriate Conduct.

Allegation #2:

- (a) The subject had not attended scheduled training and the State was charged for the training. It was further alleged that a St. Johns CHD Human Resources manager instructed another employee to find a way to pay for the training.
- (b) The subject instructed a subordinate to file a false complaint against another employee.
- (c) The subject received a pay raise by being reclassified during a time when pay raises were not being given to staff.
- (d) Senior leaders were warned not to hire the subject.

This allegation was unsubstantiated.

Additional Finding:

During the course of the investigation, it was learned that there was an incident where the subject had telephoned a subordinate and asked an inappropriate question. The subordinate did not know who the caller was at the time. This action was found to have violated DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Inappropriate Conduct.

RECOMMENDATION

- ❖ St. Johns CHD management should take appropriate action, consistent with the findings and conclusions of this report, as they relate to statutory, policy, or rule violations.

INVESTIGATION # 08-204

Alleged Inappropriate Use of Employee Purchasing Card, Theft Okeechobee County Health Department

This investigation was initiated based upon receipt of an anonymous complaint on October 10, 2008. The complaint alleged that an Okeechobee CHD employee made multiple unauthorized charges on a State-issued Purchasing Card (P-Card) and that the employee had manipulated information in the Florida Accounting and Information Resource (FLAIR) computer system.

The specific allegations and results of investigation are as follows:

Allegation #1: The subject used a State-issued P-Card "to charge all or part of a vacation to the Caribbean." This allegation was substantiated. HIG concluded the subject did in fact use a State-issued P-Card to purchase personal travel. This action was found to have violated DOH Policy 60-8-02, VII, D, (6)(e), Violation of Law or Agency Rules - Theft, Stealing,

or Unauthorized Taking; DOH Policy 60-8-02, VII, D, (6)(e), Violation of Law or Agency Rules - Rules, Regulations, Policies, or Laws Willfully Violated; DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee - Misuse of Computer Facilities or Equipment; and DOH Policy 50-10c-07, VII, D, (3), Acceptable Use and Confidentiality - Unacceptable Uses.

The investigation also led to the discovery of other unauthorized purchases, which is noted in the "Additional Findings" section below.

Allegation #2: An Okeechobee CHD employee in the Administration Section "held bank deposits at home in a safe" and made the deposits "many days after she was supposed to take them to the bank and only when questioned as to their status." This allegation was unsubstantiated. HIG found insufficient evidence that the subject violated DOH Policy when cash deposits were not deposited immediately. All deposits were found to have been made within the allowable time frame of five working days.

Allegation #3: An Okeechobee CHD employee in the Administrative Section "charges mileage for going to the post office and bank while we have state vehicles available for use." This allegation was unfounded. HIG concluded there was no DOH Policy prohibiting employees from using their personal vehicle for State travel and receiving reimbursement for such travel.

Additional Findings:

During the investigation, the following additional misconduct was noted by the HIG:

- 1) The subject used a State-issued P-Card for \$70,228.40 in unauthorized personal charges from April 2008 through December 2008. The activity and related falsification of public records violated DOH Policy 60-8-02, VII, D, (6)(e), Violation of Law or Agency Rules, Theft, Stealing, or Unauthorized Taking; DOH Policy 60-8-02, VII, D, (6)(e), Violation of Law or Agency Rules - Rules, Regulations, Policies, or Laws Willfully Violated; Chapter 112.3173, *Florida Statutes*; and Chapter 815, *Florida Statutes*, the Florida Computer Crimes Act. In accordance with Chapter 20.055 (6)(c), *Florida Statutes*, this misconduct was referred to the Florida Department of Law Enforcement for further investigation.
- 2) An Okeechobee CHD supervisor was cited for storing one's FLAIR password in an unprotected and insecure manner. This was found to violate DOH Policy 56-10-08, VII, D, (5)(c), Finance and Accounting - FLAIR Access Control. This also violated the State of Florida Employee Handbook. Furthermore, this individual was cited for violating DOH Policy 60-8-02, VII, D, (6)(b), Negligence - Neglect of Duty when the supervisor mistook the subject's vacation charge for a credit when reviewing P-Card transactions and did not monitor the subject's P-Card usage more closely after being made aware of a the subject's previous P-Card misuse. The supervisor also failed to remove FLAIR approver access for employees who were terminated, retired, or transferred.
- 3) An Okeechobee CHD employee was cited for storing one's FLAIR password in an unprotected and insecure manner. This was found to violate DOH Policy 56-10-08, VII, D, (5)(c), Finance and Accounting - FLAIR Access Control. This also violated the State of Florida Employee Handbook.

RECOMMENDATIONS

Okeechobee CHD management should:

- ❖ Take appropriate action against the subject, consistent with the findings and conclusions of this report, as they relate to statutory, policy, or rule violations.
- ❖ Provide FLAIR and P-Card training for all Okeechobee CHD P-Card holders and FLAIR approvers.

INVESTIGATION # 08-225

Alleged Falsification of Records or Statements

Orange County Health Department

This investigation was initiated based upon a request for "Disciplinary Review" by the HIG from a complainant at the Orange CHD on October 27, 2008. The complaint stated that an Orange CHD employee failed to administer Direct Observed Therapy (DOT) medication on several occasions or failed to deliver the DOT at a time scheduled by the client. The complaint further alleged the subject falsified a medical record by indicating DOT medication was administered. Additionally, the complaint alleged the subject failed to properly document all DOT clients, as required by Orange CHD procedures.

The specific allegations and results of investigation are as follows:

Allegation #1: The subject failed to administer daily medications to a client during the week of July 1, 2008 through July 6, 2008. This allegation was substantiated. This action was found to have violated DOH Policy 60-8-02, VII, D, (6)(b), Negligence.

Allegation #2: The subject failed to obtain the signature of a client for DOT medication administered between July 1, 2008 and July 3, 2008. Instead the subject left a note for another Orange CHD employee to obtain the signatures. This allegation was substantiated. This action was found to have violated DOH Policy 60-8-02, VII, D, (6)(b), Negligence; DOH Policy 60-8-02, VII, D, (6)(e), Violation of Law or Agency Rules; and DOH Policy 60-8-02, VII, D, (6)(g), Misconduct - Falsification of Records or Statements.

Allegation #3: The subject falsified a medical record of an infant client by indicating that medication was administered in the subject's presence. Further, it is alleged the subject made a false statement to the subject's supervisor regarding the medication record. This allegation was unsubstantiated.

Allegation #4: The subject falsified a medical record of an adult client by indicating that medication was administered in the subject's presence. Further, it is alleged the subject made a false statement to the subject's supervisor regarding the medication record. This allegation was unsubstantiated.

Additional Findings:

During the investigation, the following additional misconduct was noted by the HIG:

- 1) The subject knowingly operated an Orange CHD motor vehicle on official business without a valid Florida Driver's License. It was determined that the subject's license had been revoked on January 22, 2008 for a

period of five years. However, the subject was charged with a violation of driving with a suspended/revoked license on March 26, 2008 and continued to drive on official State business between March 26, 2008 and September 8, 2008. This was found to violate Section 322.03(1), *Florida Statutes*.

- 2) The subject failed to report an arrest and conviction of a crime as required by DOH Policy 60-8-02, VII, D, (6)(i).
- 3) Because the subject knowingly and repeatedly operated a Orange CHD motor vehicle on official business while the subject's driver's license was revoked, the subject committed an intentional act that violated DOH Policy 60-8-02, VII, D, (6)(e), Violation of Agency Rules - Rules, Regulations, Policies, or Laws Willfully Violated.

RECOMMENDATIONS

Orange CHD management should:

- ❖ Take appropriate action against the subject, consistent with the findings and conclusions of this report, as they relate to failure to provide DOT medication to a client. It is further recommended that management consider implementing procedures for more frequent follow up with clients by supervisors, for purpose of quality control.
- ❖ Take appropriate action against the subject, consistent with the findings and conclusions of this report, as they relate to failure to obtain client signatures for DOT and falsification of medical records. It is further recommended that management consider providing refresher training to all Orange CHD employees on DOH Policies regarding Orange CHD Technical Assistance Procedures TB 11 and DOH Policies 60-8-02, VII, D, (6)(b),(e), and (g).
- ❖ Evaluate their current procedures for scheduling DOT technicians and direct employees to provide detailed reporting of any changes in client status to minimize confusion as to where a client resides or when they are scheduled to receive DOT.
- ❖ Take appropriate action against the subject, consistent with the findings and conclusions of this report, as they relate to knowingly operating an official Orange CHD motor vehicle without a valid Florida driver's license in violation of Section 322.03(1), *Florida Statutes*, and DOH Policy 60-8-02, VII, D, (6)(e), Violation of Agency Rules - Rules, Regulations, Policies, or Laws Willfully Violated.
- ❖ Take appropriate action against the subject, consistent with the findings and conclusions of this report, as they relate to violation of DOH Policy 60-8-02, VII, D, (6)(i), for failing to report an arrest and conviction of a crime or offense.

INVESTIGATION # 09-001

Alleged Unfair Treatment, Supervisor's Conflict of Interest, and Poor Work Product Gadsden County Health Department

This investigation was initiated based upon a complaint received on January 5, 2009 which alleged a supervisor at the Gadsden CHD has a conflict of interest by working part-time at a business regulated by the Gadsden CHD, that the

complainant was unfairly disciplined by the supervisor for retaliation, and the supervisor did not follow established policies and procedures.

The specific allegations and results of investigation are as follows:

Allegation #1: The subject held a part-time employment status with a business regulated by the Gadsden CHD Environmental Health Unit, with the approval of the Gadsden CHD Administrator. This allegation was substantiated. Hig concluded that the subject was employed at a business that is regulated by the Gadsden CHD while working for the Gadsden CHD. The subject was under the impression that there was no conflict since approval had been received from the current and previous supervisor. The current supervisor was under the impression the subject would be allowed to work at the facility since it had been approved by the subject's previous supervisor. This action was found to violate DOH Policy 30-2-07, VII, C, and Section 112.313(7)(a), *Florida Statutes*.

Allegation #2: The subject did not follow established procedures in the performance of duties assigned by failing to complete employee evaluations of subordinates. This allegation was substantiated. During interviews, the subject admitted to not completing employee evaluations due to additional efforts necessary to ensure timely issuance of permits and inspections. This action was found to violate Section 110.224(2), *Florida Statutes*, and Rule 6L-35.003(2)(b), *Florida Administrative Code*.

A third allegation relating to the complainant's claim of being disciplined in retaliation for conducting an inspection of the business where the subject worked part-time was referred to the Florida Commission on Human Relations.

Additional Findings:

On April 23, 2009 the Hig received an email from the complainant outlining concerns with orders from the subject and another Gadsden CHD manager not to inspect certain facilities in Gadsden County, specifically additional inspections and noncompliance on the part of the entity that the subject was working for part-time. On April 28, 2009, Hig met with headquarters staff from the DOH Division of Environmental Health and requested they conduct an independent review and determine if any problems exist in the Gadsden CHD biomedical waste program and the gravity of any violations.

On May 1, 2009, the DOH Division of Environmental Health reviewed the files of nine entities, including the entity that the subject worked for part-time. Based upon their review, the Division of Environmental Health sent the following conclusions to the Hig on May 4, 2009:

- 1) The complainant made multiple errors interpreting Chapter 64E-16, Florida Administrative Code, resulting in three facilities cited for violations that did not exist,
- 2) The complainant made errors in properly documenting violations found,
- 3) The entity that the subject worked for part-time was in compliance, and
- 4) The overall administration of the biomedical waste program in the Gadsden CHD has a few minor issues that could be resolved with additional training of staff and conveying specific information to the regulated industry.

RECOMMENDATIONS

- ❖ DOH management should take appropriate action against Gadsden CHD management, consistent with the findings and conclusions of this report, as they relate to policy or rule violations to include Ethics training for Gadsden CHD employees.
- ❖ Gadsden CHD management assess their staffing needs to determine if additional resources are warranted in an effort to reduce the need for managers to conduct field inspections in lieu of supervisory and management duties.
- ❖ Gadsden CHD management should receive additional training in conducting biomedical waste inspections of the regulated industry to include properly documenting violations.

Other HIG Activities

Coordination with External Auditing Entities

The HIG Internal Audit Unit acts as the Department's liaison on audits and reviews conducted by outside organizations such as the Office of the Auditor General, the Office of Program Policy Analysis and Government Accountability, the federal Department of Health and Human Services, and other state and federal agencies. For these engagements, HIG is copied on engagement letters and coordinates entrance conferences. During audit fieldwork, HIG facilitates all relevant communication between the auditors and DOH program staff. At the conclusion of the audit, HIG coordinates the exit conference between the auditors and DOH management for the delivery of Preliminary and Tentative findings (P&T).

HIG assigns the P&T findings to the appropriate persons within the Department for written response and preliminary corrective action plans. The Department's response is compiled and provided to the auditors with a cover letter signed by the State Surgeon General, usually for inclusion in their published audit. Subsequently, HIG tracks progress on corrective action at six, 12, and 18 month intervals until corrective actions are completed. HIG also may perform follow-up audits to determine adequacy of corrective actions taken by management.

See Appendix B for a list of external audits that were coordinated by HIG during the 2008-09 fiscal year.

Continuity of Operations Plan

During the 2008-09 fiscal year, the HIG continued to participate as a member of the Continuity of Operations Plan (COOP) Executive Workgroup for the Executive Management Team, which consists of the offices of the State Surgeon General, Chief of Staff, Deputy Secretaries, Communications Director, General Counsel, and Inspector General.

The workgroup was charged with identifying the following for each of the reporting areas under the State Surgeon General: point of contacts, order of succession, mission essential services, essential staff, alternate site, how communication will occur with staff, back-up of critical files, and contents of drive-away kits. The workgroup completed the above tasks along with participating in the establishment of a final plan that provides the framework for a comprehensive system to ensure that essential public health services remain operational in the event personnel and/or facilities are interrupted. In addition, the workgroup was involved in the development and coordination of COOP related training and exercises.

Central Office Performance Improvement Advisory Council

During the 2008-09 fiscal year, HIG continued to participate as a member of the Central Office Performance Improvement (COPI) Advisory Council, which began in the 2007-08 fiscal year. The purpose of the COPI Advisory Council is to develop a process to support and increase each Central Office program's ability to systematically improve performance and impact health outcomes through the identification of program needs, improvement of business processes, and efficient allocation of financial and human resources.

The advisory council has created standards and associated performance measures for the Central Office Performance Improvement Process Reporting Tool. In addition, each program and support area has provided specific performance measures for their respective areas. A total of 19 DOH Bureaus and Offices have volunteered to be COPI Pilot participants. These 19 participants have been gathering and analyzing data since February 2009. The primary purposes of the Pilot are to test the process of analyzing data and to determine if the information being gathered is accessible and useful. The advisory council plans to revise these standards and performance measures in late 2009 based on feedback from Pilot participants. Full deployment of the process, including implementation of the identified performance measures, is scheduled for 2010.

APPENDIX A
Department of Health
Office of the Inspector General
Completed Internal Audit Unit Engagements for FY 2008-09

Number	Internal Audits	Date Issued
AC-08-003	Children's Medical Services Pharmacy Benefits	11/17/08
AC-08-004	Miami-Dade County Health Department Internal Controls Over Pharmaceuticals as of June 2, 2008	12/22/08
AC-08-005	Department of Health's Contractual Relationship with Bishop Academy	11/6/08
AC-08-006	Collier County Health Department Internal Controls Over Pharmaceuticals as of June 3, 2008	11/21/08
AC-08-007	Lee County Health Department Internal Controls Over Pharmaceuticals as of June 3, 2008	12/16/08
AC-08-008	Sarasota County Health Department Internal Controls Over Pharmaceuticals as of June 4, 2008	12/29/08
AC-08-009	Pinellas County Health Department, Clearwater Internal Controls Over Pharmaceuticals as of June 4, 2008	12/22/08
AC-09-003	Comprehensive Statewide Tobacco Education and Use Prevention Program	6/5/09

Number	Consulting Engagements	Date Issued
C-09-01	Durable Medical Equipment Procurement Process within Children's Medical Services and the Brain and Spinal Cord Injury Program	3/26/09

APPENDIX B
Department of Health
Office of the Inspector General
External Audits Coordinated by HIG for FY 2008-09 ²
(includes initial audits and follow-ups)

Office of the Auditor General		
Number	Audit Subject	Report Date
2007-077	Department of Management Services and Other Select Agencies - MyFloridaMarketPlace System Information Technology Audit	1/8/07
2007-087	Department of Management Services and Selected State Agencies - People First	1/25/07
2007-110	Department of Health - Selected Administrative Activities	2/15/07
2007-146	Statewide Federal Awards, Fiscal Year Ending June 30, 2006	3/20/07
2008-015	State Health Online Tracking System – Division of Information Technology	9/10/07
2008-141	Statewide Federal Awards, Fiscal Year Ending June 30, 2007	3/24/08
2009-018	Operational Audit of the Department of Health – Information Technology and Selected Administrative Matters	10/8/08
2009-083	Selected State Entities' Surplus Information Technology Property Controls – Audit Period 8/08 – 10/08	1/7/09
2009-144	Statewide Federal Awards, Fiscal Year Ending June 30, 2008	3/5/09

Office of Program Policy Analysis and Government Accountability		
Number	Audit Subject	Report Date
08-67	State Food Safety Programs Should Improve Performance and Financial Self-Sufficiency	12/15/08

Other External Audits		
Number	Audit Subject	Report Date
A-14-06-16023	General Controls Review - Florida Division of Disability Determinations Claims Processing System	1/10/07
A-04-07-01046	Allowability of Costs Claimed for Reimbursement Under Florida's Bioterrorism and Emergency Preparedness Programs – August 31, 2004 Through August 30, 2006	9/18/08
A-04-07-01048	Allowability of Costs Claimed for Reimbursement Under Florida's Bioterrorism Hospital Preparedness Program – September 1, 2004 Through August 31, 2006	9/30/08

² HIG tracks progress on corrective action at six, 12, and 18 month intervals on all external audits. HIG suspends tracking corrective actions not completed within 18 months of the report issue date.

APPENDIX C

Department of Health Office of the Inspector General Closed Complaints for FY 2008-09

Number	Type	Alleged Subject	Disposition
07-036	PI	Alleged sexual harassment	Closed without determination
07-043	IN	Alleged violations of the Nursing Practice Act, DOH Policy, and State Law	Unsubstantiated
07-093	IN	Alleged inappropriate comments	Unsubstantiated
07-101	IN	Alleged staff wrongdoing	Unsubstantiated
07-139	IN	Alleged inappropriate computer access	No Violation
07-144	PI	Alleged inappropriate conduct/service	Substantiated
07-164	IN	Alleged unlawful discrimination due to disability	Mediation - Unsubstantiated
07-168	IN	Alleged misuse of authority/misconduct	Substantiated
07-181	PI	Alleged conduct unbecoming/code of ethics violation/improper purchases	Unsubstantiated
07-208	IN	Alleged conduct unbecoming a public employee/misuse of state equipment	Partially Substantiated
08-001	PI	Alleged unlawful discrimination based on disability and retaliation	Transferred to Equal Opportunity
08-011	PI	Alleged discrepancies with Healthy Start Coalition	Unsubstantiated
08-018	IN	Alleged misconduct/falsification of records	Unfounded
08-020	IN	Alleged sexual harassment/hostile work environment/conduct unbecoming	Substantiated
08-032	IN	Alleged unlawful discrimination/harassment/retaliation	Unsubstantiated
08-054	IN	Alleged disclosure of confidential information/unauthorized use of State property	Substantiated
08-057	IN	Alleged sexual harassment	Unsubstantiated
08-060	MA	Alleged unlawful discrimination	Unsubstantiated
08-061	IN	Alleged discrimination based on age	Unsubstantiated
08-069	IN	Alleged unlawful discrimination	Unfounded
08-071	MA	Alleged unfair promotion practices	Referred to Management
08-072	PI	Alleged misuse of State equipment	Unsubstantiated
08-076	IN	Alleged unlawful discrimination based on sex and age/retaliation	Unfounded
08-084	IN	Alleged unlawful discrimination	Unfounded
08-085	IN	Alleged unlawful discrimination	Unsubstantiated
08-087	MA	Alleged misuse or abuse of power or authority	Referred to Management
08-088	IN	Alleged sabotage or destruction of State property or equipment	Partially Substantiated
08-091	IN	Alleged conduct unbecoming/misuse of power/falsification of records	Unsubstantiated
08-095	IN	Alleged conduct unbecoming a public employee/unauthorized use of State property	Unsubstantiated
08-097	IN	Alleged unauthorized use of State property/unauthorized access to DOH resources	Substantiated
08-099	INA	Support to Law Enforcement	Assisted Law Enforcement
08-105	IN	Alleged discrimination	Unfounded
08-106	IN	Alleged conduct unbecoming a public employee/unauthorized use of State property	Substantiated
08-107	PI	Alleged sexual harassment	No Jurisdiction
08-110	IN	Alleged violation of Law or Agency Rules/conduct unbecoming a public employee	Substantiated
08-114	PI	Alleged missing controlled substances	Referred to Law Enforcement
08-115	PI	Alleged harassment	Unsubstantiated

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08-116	IN	Alleged conduct unbecoming/sabotage or destruction of State property	Unsubstantiated
08-117	MA	Alleged misuse or abuse of power or authority	Referred to Management
08-118	MA	Alleged unlawful discrimination	Referred to Management
08-119	PI	Alleged violation of law or agency rules/conduct unbecoming by a public employee	Closed without determination
08-120	MA	Alleged misuse of agency resources/creation of a hostile work environment	Partially Substantiated
08-122	PI	Alleged clinic card mix-up	Unsubstantiated
08-123	PI	Alleged improper dissemination of confidential information	Unsubstantiated
08-124	IN	Alleged unlawful discrimination	Unsubstantiated
08-125	PI	Alleged inappropriate conduct/misuse or abuse of power	Unsubstantiated
08-126	IN	Alleged conduct unbecoming a public employee	Partially Substantiated
08-129	PI	Alleged unlawful discrimination/disclosure of confidential info/conduct unbecoming	Unsubstantiated
08-131	IN	Alleged discrimination/harassment/retaliation	Unsubstantiated
08-132	NF	Alleged inappropriate conduct	Information Only
08-133	IN	Alleged discrimination	Transferred to Equal Opportunity
08-134	MA	Alleged inadequate assistance received from DOH employees	Unsubstantiated
08-135	MA	Alleged fraudulent activities	Unsubstantiated
08-136	IN	Alleged misuse of computer	Substantiated
08-137	PI	Alleged information security breach	Unfounded
08-139	IN	Alleged discrimination	Transferred to Equal Opportunity
08-140	IN	Alleged discrimination/retaliation	Unfounded
08-141	MA	Alleged discrimination/hostile work environment	Referred to Management
08-142	IN	Alleged discrimination	Unfounded
08-143	MA	Alleged policy failure	Referred to Management
08-144	PI	Alleged conduct unbecoming a public employee	Substantiated
08-147	MA	Alleged unfair hiring practices, working hours, and conditions	Referred to Management
08-148	MA	Alleged misuse of computer equipment	Referred to Management
08-149	MA	Alleged inappropriate use of computer	Unfounded
08-150	RF	Request for Birth Certificate	Referred to Management
08-152	PI	Alleged violation of law or agency rules	Substantiated
08-153	IN	Alleged sexual harassment	Substantiated
08-154	PI	Alleged conduct unbecoming a public employee	Unfounded
08-155	IN	Alleged violation of law/conduct unbecoming a public employee	Unsubstantiated
08-157	PI	Alleged inappropriate conduct	Unfounded
08-158	MA	Alleged wrongful termination/retaliation	Referred to Management
08-159	IN	Alleged conduct unbecoming a public employee/disclosure of confidential info	Unsubstantiated
08-160	IN	Alleged falsification of records	Unsubstantiated
08-161	IN	Alleged conduct unbecoming a public employee	Substantiated
08-162	PI	Alleged inappropriate conduct/violation of law or agency rules	Unfounded
08-163	PI	Alleged HIPAA violations	Referred to Management
08-164	MA	Alleged concerns regarding the production of dental records	Referred to Management
08-165	IN	Alleged inappropriate conduct/profane or offensive language or actions	Unsubstantiated
08-166	PI	Alleged conduct unbecoming a public employee	Substantiated
08-168	NF	Alleged race discrimination	Information Only
08-169	MA	Alleged dissatisfaction with revocation of license	Referred to Management
08-170	RF	Alleged failure to take appropriate regulatory action	Referred to Management
08-172	INA	Alleged drug purchase violation	Assisted Law Enforcement

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08-173	PI	Alleged dissatisfaction with MOA decision	Unsubstantiated
08-174	MA	Alleged unfair hiring practices and favoritism/nepotism	Referred to Management
08-175	IN	Alleged conduct unbecoming a public employee/insubordination	Substantiated
08-176	MA	Alleged hostile work environment	Referred to Management
08-177	MA	Alleged Workers' Compensation leave dispute	Referred to Management
08-178	MA	Alleged displeasure with disability claim closure decision	Referred to Management
08-179	NF	Alleged false statements and accusations by supervisor/retaliation	Information Only
08-180	MA	Alleged unauthorized use of State property	Referred to Management
08-181	NF	Alleged unauthorized disclosure of patient medical information	Referred to Management
08-183	IN	Alleged sexual harassment/hostile work environment/discrimination	Substantiated
08-184	MA	Alleged misuse of department resources	Referred to Management
08-185	IN	Alleged misuse of computer/solicitation without authorization	Substantiated
08-187	PI	Alleged refusal to comply with public records request	Referred to Management
08-188	PI	Alleged wrongful termination/retaliation	Referred to Equal Opportunity
08-189	RF	Fax erroneously sent to the HIG	Referred to DCF
08-190	NF	Alleged inappropriate employee salaries, office behavior, and training	Information Only
08-191	IN	Alleged conduct unbecoming a public employee/workplace violence	Unsubstantiated
08-192	RF	Alleged inappropriate conduct by a physician	Referred to Management
08-193	MA	Alleged hostile work environment	Referred to Management
08-194	PI	Alleged conduct unbecoming a public employee	Referred to Management
08-195	RF	Alleged poor treatment by a physician	Referred to Div. of Disease Contr.
08-196	RF	Alleged medication/injection error by a nurse	Referred to Med. Quality Assuran.
08-197	IN	Alleged unauthorized use of State property	Substantiated
08-198	MA	Alleged violation of law	Referred to Management
08-199	WB	Alleged unlicensed or unlawful activities	Substantiated without violation
08-200	NF	Alleged inappropriate behavior by a dentist	Information Only
08-201	NF	Alleged concerns about Florida KidCare	No Jurisdiction
08-203	NF	Alleged misconduct by an employee	Information Only
08-204	IN	Alleged inappropriate use of employee Purchasing Card	Partially Substantiated
08-205	MA	Alleged failure to follow rules and regulations	Referred to Management
08-207	MA	Alleged abuse of power for personal gain	Referred to Management
08-211	PI	Alleged improper denial of medical services	No Jurisdiction
08-213	PI	Alleged unfair treatment/harassment	Unfounded
08-214	MA	Alleged discrepancies with DOH employment	Referred to Management
08-215	MA	Alleged prescription fraud/misconduct	Referred to Management
08-216	PI	Alleged discrimination	Unfounded
08-217	NF	Alleged harassment	Information Only
08-218	PI	Alleged HIPAA violations	Substantiated
08-219	PI	Alleged abuse of power or authority	Unfounded
08-220	NF	Alleged dissatisfaction with MOA process	No Jurisdiction
08-221	MA	Alleged misconduct by a health care physician	Referred to Med. Quality Assuran.
08-222	PI	Alleged dissatisfaction with length of time to complete MOA complaint	Unfounded
08-223	MA	Alleged lack of accommodations for hearing impaired/retaliation	Referred to Management
08-224	IN	Alleged conduct unbecoming a public employee	Substantiated
08-225	IN	Alleged falsification of records or statements	Substantiated
08-226	IN	Alleged unauthorized use of State property	Partially Substantiated

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08-228	NF	Alleged illegal advertisement to sell human organs	Information Only
08-229	IN	Alleged conduct unbecoming a public employee/unauthorized use of State property	Substantiated
08-230	MA	Alleged unprofessional conduct	Referred to Management
08-231	PI	Alleged inadequate and incomplete MOA practitioner investigation	Unfounded
08-234	MA	Alleged granting of septic permits in violation of State statutes	Referred to Management
08-235	MA	Alleged waste of State funds	Referred to Management
08-236	RF	Alleged misconduct by DCF investigators and ambulance personnel	Referred to MQA & DCF
08-237	MA	Alleged wrongful involuntary separation	Referred to Management
08-238	MA	Alleged inefficiency or inability to perform assigned duties	Referred to Management
08-239	MA	Alleged disclosure of personal information	Referred to Management
08-240	MA	Alleged wrongful employment termination	Referred to Management
08-241	MA	Alleged inconsistencies with EMT license fees	Referred to Management
08-242	MA	Alleged unethical practices by a physician	Referred to Management
09-001	IN	Alleged unfair treatment/supervisor's conflict of interest/poor work product	Substantiated
09-002	NF	Alleged misconduct by a public employee	Information Only
09-004	RF	Alleged problems granting sewage permits	Referred to Management
09-005	MA	Alleged threat of unfair revocation of practitioner license	Referred to Management
09-006	WB	Alleged inappropriate CHD closure	Substantiated
09-009	RF	Alleged discrimination and retaliation	No Jurisdiction
09-010	NF	Alleged public health related incident at a restaurant	Information Only
09-011	PI	Alleged Food Stamp and Medicaid Fraud	Unfounded
09-012	PI	Alleged misconduct resulting in untimely death of a patient	Referred to Med. Quality Assuran.
09-013	MA	Alleged improper hiring practices/mismanagement/breach of confidentiality	Referred to Management
09-014	MA	Alleged unprofessional conduct	Unfounded
09-015	MA	Alleged hostile work environment	Referred to Management
09-016	NF	Alleged sexual harassment	Information Only
09-017	MA	Alleged fraudulent activities by a public employee	Referred to Management
09-018	PI	Alleged mishandling of practitioner complaint	Referred to Management
09-019	PI	Alleged improper termination and false negative references being given	Referred to Management
09-020	MA	Alleged unprofessional and discourteous conduct by a public employee	Referred to Management
09-021	MA	Alleged unprofessional conduct by a CHD nurse	Referred to Management
09-023	NF	Alleged possible HIPAA violations	Information Only
09-024	IN	Alleged conduct unbecoming a public employee	Unsubstantiated
09-025	MA	Alleged conduct unbecoming a public employee/violation of law or agency rules	Referred to Management
09-026	MA	Alleged mishandling of patient privacy information and bio-hazard material	Referred to Management
09-027	PI	Alleged improper termination/retaliation	Referred to Equal Opportunity
09-028	NF	Employee arrest	Information Only
09-029	NF	Alleged concerns regarding a former employee	Information Only
09-033	NF	Alleged disclosure of confidential information	Information Only
09-034	NF	Alleged concerns about a dental provider	Information Only
09-035	NF	Alleged dissatisfaction with denial of SSA disability claim determination	Information Only
09-036	NF	Alleged misconduct by a licensed Senior Psychologist	Referred to Med. Quality Assuran.
09-037	MA	Alleged violation of law	Referred to Management
09-038	MA	Alleged denial of service/inappropriate use of funding	Referred to Management
09-039	NF	Alleged unfair distribution of work loads among staff	Information Only
09-040	RF	Alleged misconduct by a medical professional	Referred to Med. Quality Assuran.

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09-042	NF	Alleged unfair practices/favoritism/racism	Information Only
09-043	MA	Alleged Equal Opportunity not being enforced	Referred to Management
09-044	MA	Alleged mistreatment of clients by a nurse practitioner	Referred to Management
09-045	MA	Alleged breach of confidential client information/HIPAA violations	Referred to Div. of Disease Contr.
09-046	MA	Alleged harassment and misuse of state equipment	Referred to Management
09-047	PI	Alleged misuse of State equipment	Unsubstantiated
09-050	NF	Alleged misconduct by an alleged CMS employee	Information Only
09-051	NF	Criminal Investigation into a contracted provider	Information Only
09-053	MA	Alleged inappropriate use of State resources and Department name	Referred to Management
09-054	NF	Alleged neglect of proper care of a patient	Referred to AHCA & DCF
09-056	NF	Alleged abuse/patient neglect	Information Only
09-059	MA	Alleged falsification of timesheets	Referred to Management
09-060	NF	Alleged misconduct by a medical professional	Referred to Med. Quality Assuran.
09-061	NF	Alleged non-enforcement of equal opportunity	Information Only
09-064	MA	Alleged failure to appropriately respond to illegal dental activity complaint	Referred to Med. Quality Assuran.
09-065	RF	Alleged fraud	Referred to Med. Quality Assuran.
09-068	MA	Alleged HIPAA violation	Referred to Management
09-069	MA	Alleged breach/violation of confidential information	Referred to Management
09-070	MA	Alleged ethics violation	Referred to Med. Quality Assuran.
09-072	MA	Alleged unfair disciplinary action against employee	Referred to Management
09-073	NF	Alleged hostile work environment	Referred to Med. Quality Assuran.
09-078	MA	Alleged nepotism	Unsubstantiated
09-079	IN	Alleged gambling/conduct unbecoming a public employee	Unsubstantiated
09-081	MA	Alleged sexual harassment	Referred to Management
09-082	MA	Alleged abuse of authority/abuse of leave/hostile work environment	Referred to Management
09-083	PI	Alleged medical practitioner misconduct	Referred to Med. Quality Assuran.
09-087	NF	Alleged retaliation by a non-public employee	Information Only
09-088	WB	Alleged poor work performance and substandard performance of duties/neglect	Allegations handled by 09-001
09-091	MA	Alleged violation of law or agency rules/abuse of a client	Referred to Management
09-092	NF	Alleged failure to appropriately respond to complaints	Referred to MOA & AHCA
09-093	NF	Alleged HIPAA violation by a health care facility and a health care practitioner	Referred to MOA & AHCA
09-094	MA	Alleged violation of computer policy	Referred to Management
09-095	NF	Alleged energy inefficiency	Referred to Bur. of Gen. Services
09-096	NF	Alleged misconduct of an Agency for Persons with Disabilities employee	Referred to ADP
09-097	MA	Alleged unsafe health conditions at an apartment complex	Referred to Management
09-098	RF	Alleged violation by a pharmacy	Referred to Med. Quality Assuran.
09-100	NF	Alleged discrimination based on race	Information Only
09-101	PI	Alleged improper denial of terminal annual leave payment after layoff	Unsubstantiated
09-102	PI	Alleged detection of a virus/malware	Substantiated
09-103	MA	Alleged conduct unbecoming a public employee	Referred to Management
09-104	MA	Alleged dissatisfaction with Board of Dentistry disposition of practitioner complaint	Referred to Med. Quality Assuran.
09-105	NF	Employee Arrest	Information Only
09-107	RF	Alleged failure to provide adequate medical treatment	Referred to Med. Quality Assuran.
09-108	RF	Alleged retaliation by a private employer	Referred to MOA
09-115	MA	Alleged violation of information security policies	Referred to Med. Quality Assuran.
09-116	NF	Alleged theft of State equipment	Information Only

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09-123	NF	Alleged lack of action taken by CHD to address a sanitary problem	Referred to Management
09-124	RF	Alleged conduct unbecoming a public employee	Referred to Med. Quality Assuran.
09-125	RF	Alleged inappropriate use of State funds	Referred to Management
09-127	RF	Alleged failure to comply with court order to release records	Referred to Management
09-131	NF	Alleged concerns about safety at work	Information Only
09-137	RF	Alleged inappropriate actions taken by a healthcare professional and supervisor	Referred to MQA & AHCA
09-160	NF	Alleged installation of defective drywall (Chinese drywall)	Information Only

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OFFICE OF THE INSPECTOR GENERAL
4052 Bald Cypress Way, Bin #A03
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To report instances of fraud, waste, mismanagement,
discrimination, illegal or unethical conduct:

DOH Office of the Inspector General	(850) 245-4141
Whistle-blower's Hotline	(800) 543-5353