



FLORIDA DEPARTMENT OF HEALTH OFFICE OF INSPECTOR GENERAL

INTEGRITY OF EMPLOYEE PAYMENTS

Report # A-1213DOH-011
May 16, 2013

EXECUTIVE SUMMARY

Purpose of this project:

The objective of this audit engagement was to identify potential fictitious employees at DOH.

What was reviewed:

We analyzed data of 16,489 Department of Health (DOH) full-time equivalent (FTE) and Other Personal Services (OPS) employees. We compared data from several databases, including payroll, e-mail addresses, and security access at Central Office's Capital Circle Office Complex facilities. During fieldwork, we further decided to compare employee data to Florida Accounting Information Resource (FLAIR) data to identify any employees who may also be vendors from which DOH made purchases.

What was found:

Our analysis did not identify any instances of fictitious FTE or OPS employees at DOH or employees who were also vendors within the scope of this engagement.

However, during our analytics we detected two OPS employees that were working as licensed healthcare professionals who had not disclosed to their respective licensing board that they were practicing in Florida.

- ❖ A Medical Doctor was practicing medicine part-time at one of the county health departments (CHDs).
- ❖ A Licensed Practical Nurse (LPN) was practicing at one of the Children's Medical Services (CMS) area offices. She had also inappropriately been hired into an OPS-Registered Nurse Specialist position. We referred the issues to the appropriate DOH offices for resolution.

Details supporting the statements listed in this Executive Summary can be found in the remainder of this report.

OBJECTIVE AND SCOPE

The objective of this engagement was to identify potential fictitious employees at DOH.

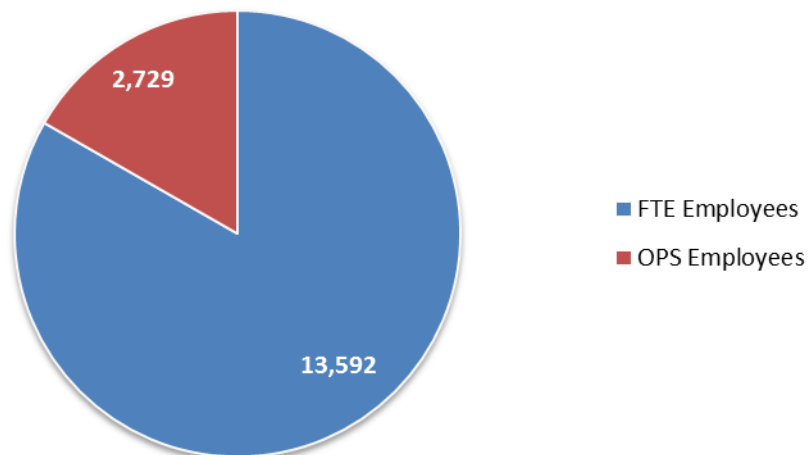
The scope of this engagement was all currently listed FTE and OPS employed by DOH as of the date of our fieldwork.

To accomplish our objective, we analyzed data related to all current FTE and OPS employed by DOH. This included comparing data pertaining to payroll, e-mail addresses, security access, and vendor data. Additionally, during fieldwork we decided to compare employee data to FLAIR data to identify any employees who may also be vendors from which DOH made purchases.

BACKGROUND

We analyzed data pertaining to 16,489 total individuals that were classified as either a FTE employee or OPS employee at some point during our audit engagement.

**Department of Health Employees
As of March 5, 2013***



* Total number of employees reported at March 5, 2012 was 16,321. This does not reflect employees who entered or left employment during our fieldwork, which led to 16,489 total employees reviewed during our project.

No single analytics test may necessarily identify or detect a fictitious employee. A series of detection tests that identify the same employee more than once may reveal a potential fictitious employee. Some detection tests we used were to analyze:

- Employees with no net pay;
- Employees not on the system mailing listing;
- Employees with no card swipes for building access;
- Employees with Post Office box addresses and addresses outside of Florida;
- Multiple employees with the same address;
- Office address used as a primary mailing address;
- Payroll where the beginning pay period date and ending pay period date were the same;
- Employees with no leave usage during the year.

No name appeared more than once in the series of detection tests we performed. We researched and resolved all potential issues.

FINDINGS AND RECOMMENDATIONS

Based upon our analysis of data, we did not detect any fictitious FTE or OPS employees at DOH. Therefore, there are no findings or recommendations related to this audit.

However, during our analysis we detected and identified two OPS employees, working as licensed healthcare professionals who had not disclosed to their respective licensing board that they were practicing in Florida.

- ❖ A Medical Doctor was practicing medicine part-time at one of the CHDs. His license denoted he was currently practicing as a Medical Doctor in several other states but not in Florida. We referred the issue to the Bureau of Enforcement, Investigative Services unit of the Division of Medical Quality Assurance for further research. He has subsequently updated his profile to reflect that he is practicing in Florida.
- ❖ A LPN was practicing at one of the CMS area offices but her license denoted she was not currently practicing as a LPN in Florida. Additionally, she had inappropriately been hired into an OPS-Registered Nurse Specialist position. A LPN cannot be hired into a Registered Nurse Specialist class. DOHP-60-21-12, *Recruitment and Selection*, explains it is DOH's policy that, "the selected candidate must meet the licensure, registration, or certification requirements and possess the necessary knowledge, skills, abilities (KSAs), and competencies for the position." The employee subsequently updated her licensure information. DOH also subsequently reclassified her into a LPN class position.

SUPPLEMENTAL INFO

Section 20.055, *Florida Statutes*, charges DOH's Office of Inspector General with responsibility to provide a central point for coordination of activities that promote accountability, integrity and efficiency in government. Audits are conducted to review and evaluate internal controls necessary to ensure the fiscal accountability of DOH.

The audit was conducted in conformance with *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors, as provided by Section 20.055(5)(a), *Florida Statutes*, and as recommended by Quality Standards for Audits by Offices of Inspector General (*Principles and Standards for Offices of Inspectors General*, Association of Inspectors General).

The audit was conducted by Mark Boehmer, C.P.A., Senior Management Analyst II, under the supervision of Michael J. Bennett, C.I.A., Director of Auditing.

Our methodology included observations and interviews with management and staff and the use of analytical procedures in the review and testing of records regarding compliance with governing laws, policies and procedures.

CLOSING COMMENTS

We want to thank management and staff of the Division of Administration's Bureau of Personnel and Human Resource Management and Bureau of General Services for providing their cooperation and assistance to us during the course of this audit.

Copies of this report can be found on our website at: www.doh.state.fl.us/ig/Audit.htm

Questions or comments related to the information provided in this report should be addressed to the Director of Auditing, Florida Department of Health by the following means:

Address: 4052 Bald Cypress Way, Bin A03,
Tallahassee, FL 32399

Email: InspectorGeneral@doh.state.fl.us

Phone: (850) 245-4141