

**FLORIDA DEPARTMENT OF HEALTH
OFFICE OF INSPECTOR GENERAL**

ANNUAL REPORT

**FISCAL YEAR
2010
2011**





Rick Scott
Governor

H. Frank Farmer, Jr., MD, PhD, FACP
State Surgeon General

September 30, 2011

H. Frank Farmer, Jr., M.D., Ph.D., F.A.C.P.
State Surgeon General
Department of Health
4052 Bald Cypress Way, Bin #A00
Tallahassee, Florida 32399-1701

Dear Dr. Farmer:

In accordance with Section 20.055(7), *Florida Statutes*, I am submitting the Office of Inspector General Annual Report for the fiscal year ending June 30, 2011. 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

OFFICE OF THE INSPECTOR GENERAL

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Florida Department of Health Office of Inspector General Annual Report FY 2010-11

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Introduction

Section 20.055, *Florida Statutes*, establishes an Office of Inspector General in each state agency to provide 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, if necessary;
- ❖ 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 that 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 Inspector General (HIG) for the twelve-month period beginning July 1, 2010 and ending June 30, 2011.

Mission, Vision, and Values

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

“To protect, and promote the health of all residents and visitors in the state through organized state and community efforts, including cooperative agreements with counties.”

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

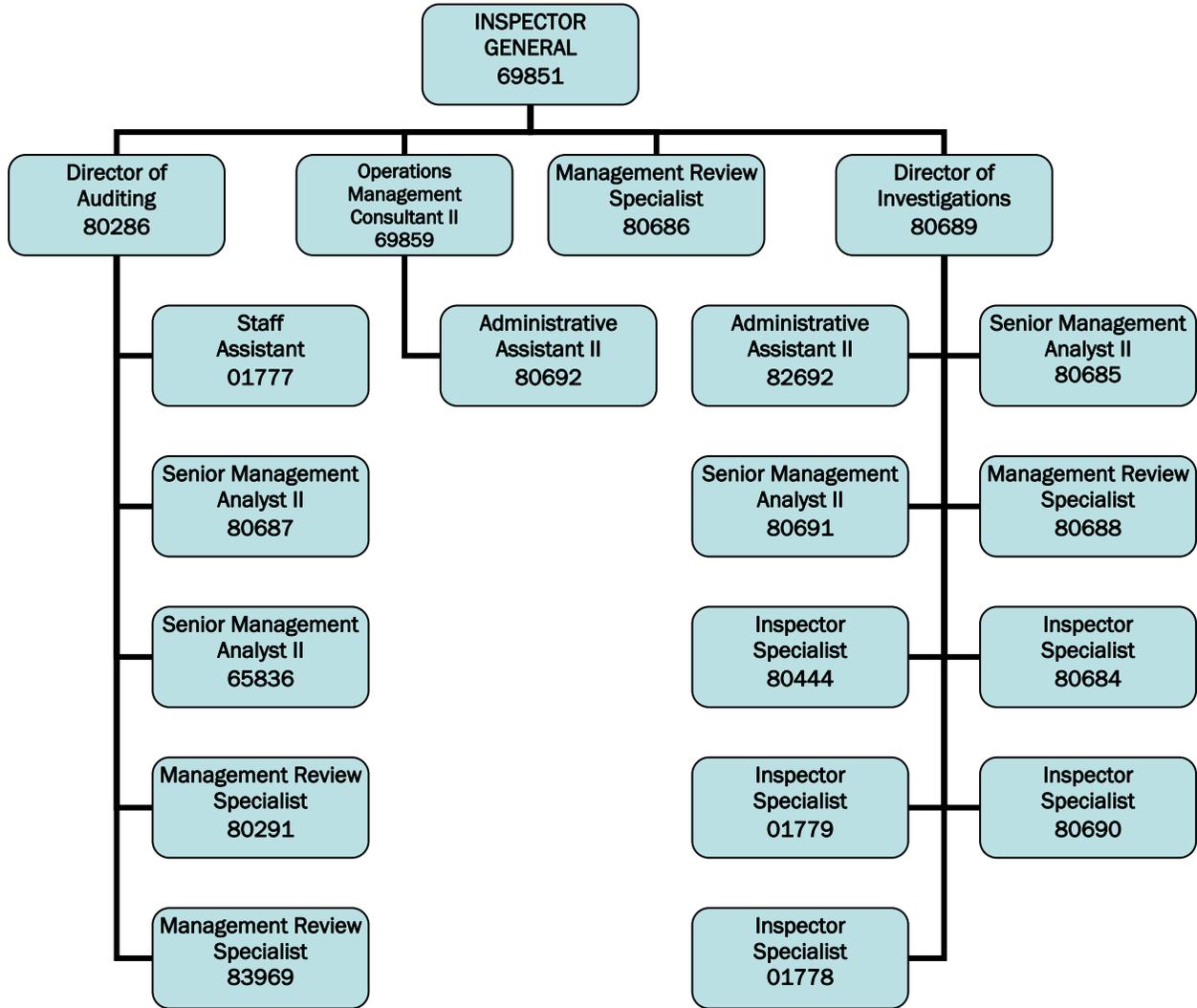
Staff Qualifications

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 is highly qualified and the collective experience spans a wide range of expertise and backgrounds, enhancing the Office's ability to effectively audit, investigate, and review the diverse and complex programs within the Florida DOH. As of June 30, 2011:

- 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:
 - ❖ 4 Certified Inspector Generals,
 - ❖ 4 Certified Inspector General Investigators,
 - ❖ 3 Certified Public Accountants,
 - ❖ 3 Certified Contract Managers,
 - ❖ 2 Certified Internal Auditors,
 - ❖ 2 Certified Information Systems Auditors,
 - ❖ 2 Certified Government Auditing Professionals,
 - ❖ 2 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:
 - ❖ 119 years of Audit experience, and
 - ❖ 194 years of Investigative experience.

**Department of Health
Office of Inspector General
Organizational Chart**
(as of June 30, 2011)



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.

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 training programs 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 2010-11 fiscal year include:

- ❖ AGA Governmental Accounting Conference,
- ❖ Florida Digital Government Summit,
- ❖ Certified Inspector General Conference,
- ❖ Certified Accreditation Manager Training,
- ❖ Basic Contract Management,
- ❖ DOH Basic Supervisory Training Program,
- ❖ Computer Forensics,
- ❖ Financial Fraud and White Collar Criminal Investigations,
- ❖ Comprehensive Cyber Terrorism Defense Training,
- ❖ FIGPA Annual Accounting Show, and
- ❖ NIST Workshop on Information Security.

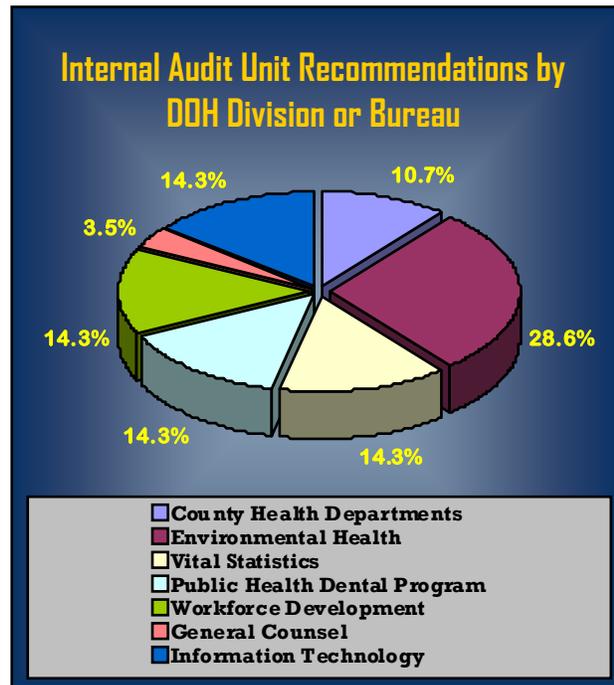
HIG Functions

Internal Audit Unit

The Internal Audit Unit is responsible for performing internal audits, reviews, special projects, investigative assists, 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.

Identification of audit and review engagements are primarily based upon two factors: 1) the results of a department-wide risk assessment where the overall risk of each core/operational function is assessed based upon a scoring system developed by HIG, and 2) projects identified by the Office of the Chief Inspector General as an Enterprise-wide project, which are based upon a multi-agency risk assessment. These risk assessments, along with past auditor experience and discussions with the HIG Director of Investigations and the Inspector General, culminates in the development of an annual three-year 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.

Consulting engagements provide independent advisory services to Department management for the administration of its programs, services, and contracting process. The Unit also performs other limited service engagements, such as special projects and investigative assists, which relate to specific needs and are typically more targeted in scope than an audit or review.



2010-II Accomplishments

HIG completed a total of four audit engagements, five review engagements, and one formal consulting engagement during the 2010-II fiscal year. HIG continues to monitor progress of management actions

taken to correct significant deficiencies noted in audit and review engagements. A listing of all engagements completed during the 2010-11 fiscal year can be found in Appendix A. Summaries of each engagement can be found starting on page 13 of this report. Additionally, HIG serves as a coordinator for external projects related to various DOH programs. More information concerning this can be found on page 41 of this report.

Reviews of Controls to Implement ARRA Funds

The American Recovery and Reinvestment Act of 2009 (ARRA) became law in February 2009. The three main goals of ARRA are to:

- ❖ Create and save jobs;
- ❖ Spur economic activity and invest in long-term economic growth; and
- ❖ Foster unprecedented levels of accountability and transparency in government spending.

In the summer 2009, the Executive Office of the Governor, Office of the Chief Inspector General's Florida American Recovery and Reinvestment Act Risk Assessment Committee (Committee) requested Department of Health (DOH) and other state agencies to have each of their respective programs and offices receiving ARRA funds complete a Risk Assessment Survey (Surveys). Additionally, the Committee requested each agency's Inspector General's Office perform additional oversight activities based on the scores of the Surveys. Pursuant to that request, HIG used a Risk Readiness Review program prepared by the Committee to perform a review of selected controls and assess the implementation of internal controls over five grants received by DOH.

During the 2010-11 fiscal year, HIG completed risk readiness reviews for the *Individuals with Disabilities Education Act-Part C (Early Steps)* grant, the *Increase Services to Health Centers* and *Capital Improvement Program* grants awarded to both Liberty and Osceola counties, and the *Communities Putting Prevention to Work* grant awarded to Orange county. The results of these reviews may be found in the Review Summaries section of this report.

Performance Criteria

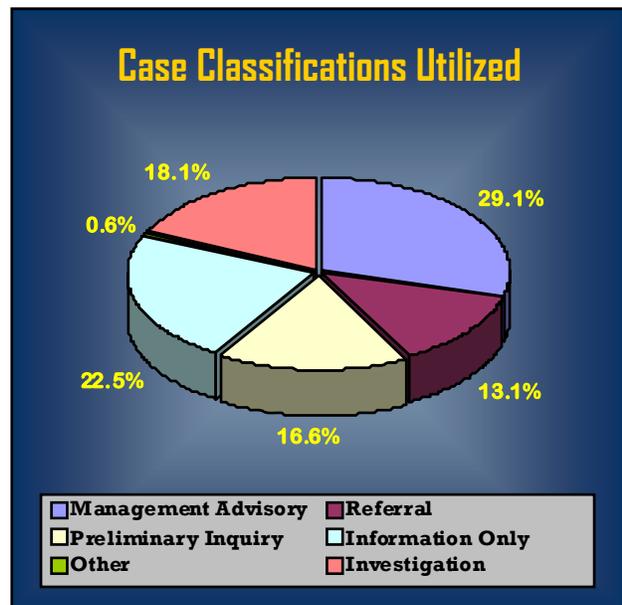
All audits and consulting engagements were performed in accordance with the *International Standards for the Professional Practice of Internal Auditing* (i.e., "Red Book") published by the Institute of Internal Auditors.

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.

Internal Investigations Unit

HIG receives complaints related to DOH employees, program functions, and contractors. HIG reviews each complaint received and determines how the complaint should be handled. The following case classifications were utilized by HIG during the 2010-11 fiscal year:

- ❖ Investigation – HIG conducts a formally planned investigation that will result in an investigative findings report.
- ❖ Whistle-blower – pursuant to specific statutory requirements, HIG conducts a formally planned investigation that will result in an investigative findings report.
- ❖ 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 develop 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 Department management (internal referrals) or another agency when the subject or other individuals involved are outside the jurisdiction of the Department (external referrals).
- ❖ Information Only – information received that does not constitute a complaint, is added to a previous complaint, or supports an active investigative case.



2010-11 Accomplishments

HIG closed 320 complaints during the 2010-11 fiscal year. The chart above provides a disposition breakdown of these complaints. A listing of all closed complaints during the 2010-11 fiscal year and their disposition can be found in Appendix C. A sampling of various investigations completed during the 2010-11 fiscal year can be found starting on page 25 of this report.

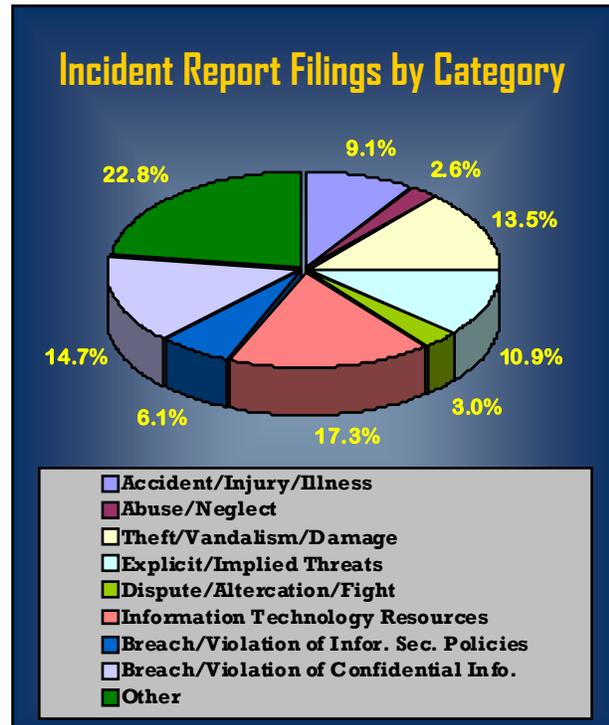
Performance Criteria

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 (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.

2010-11 Accomplishments

In July 2008, HIG officially took over responsibility for publication and administration of the Department's Incident Report policy, with the issuance of policy DOHP 5-6-08 on July 16, 2008. As a result of this 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. During the 2010-11 fiscal year, HIG received 394 Incident Reports. This represents a 26.3% increase over the previous fiscal year when 312 Incident Reports were received by HIG. The chart above provides a breakdown of the types of incidents reports received by HIG during the 2010-11 fiscal year.

Summary of Major Activities: Internal Audit Unit

AUDIT SUMMARIES

The following are summaries of internal audits completed during the 2010-11 fiscal year.

AUDIT REPORT # A-091000H-015 Controls over Collection of Environmental Health Fee Receipts and Permit Issuance at CHD's

HIG performed an audit of internal controls over collection of environmental health (EH) fee receipts and permit issuance at Alachua, Holmes, Lake, and Union county health departments (CHDs). We wanted to determine whether adequate internal controls over collection of EH fee receipts were in place and operating effectively, sufficient to mitigate the risk of loss. We also wanted to determine whether EH permits were issued in accordance with applicable law, policy, and procedures.

SUMMARY OF FINDINGS

- ❖ Customer account balances could be adjusted without secondary approval.
- ❖ EH permit stock was not appropriately accounted for and lacked sufficient custody.
- ❖ User-access rights to EH systems were still authorized for past-employees and employees that no longer work in the EH program area.
- ❖ Small CHDs face challenges to sufficiently segregate duties to mitigate risk.

RECOMMENDATIONS

HIG recommended the following:

- ❖ The Division of Environmental Health should advise all CHDs to implement a control that requires secondary documented sign-off or approval prior to making an adjustment in EH. This documentation would be maintained by the CHD. CHDs should also perform periodic reconciliations of adjustments made in EH to these separately-maintained approvals. Implementing such a control also provides a level of protection to EH management should a question ever arise as to the propriety of an adjustment.
- ❖ The Division of Environmental Health should develop a policy that requires a log of EH permit stock (Form DH-4114-*Security Paper for Permits*) be maintained at each CHD. The Permit Log should include by the control number the entity the permit was issued to or other result, such as voided.
- ❖ The Division of Environmental Health should develop a policy that requires the pre-printed number of voided EH permit stock also be maintained with the log. This will document the permit was voided.
- ❖ The Division of Environmental Health should advise CHDs to ensure that unannounced periodic counts of unissued, on-hand inventory of EH permit stock should be conducted at each CHD in accordance with 11APM21-*Internal Control and Review Procedures* to verify control over the numbers the CHD is supposed to have on-hand. Each of the CHDs had designated a custodian over EH permit stock. These inventory counts would best be performed by someone other than the custodian. The unissued inventory should be matched against the log to determine if each number is accounted for.
- ❖ The Division of Environmental Health should advise all CHDs to either uninstall the Comprehensive Environmental Health Tracking System (CENTRAX),

or where CENTRAX will continue to be required for referencing in the future, that access levels for all users should be changed to Level 1-“Lookup Only”.

- ❖ The Division of Environmental Health should advise all CHDs to review their process and ensure a control is in place to routinely remove persons that leave the EH office. A control should also be in place to routinely review all access rights to ensure the list is current and accurate. Furthermore, a control should be in place to ensure no generic accounts such as "Supervisor" are used.
- ❖ The Division of Environmental Health should advise small CHDs to implement additional compensating controls as a check and balance as it relates to the collection and recording of cash. Such controls could include re-assigning collecting the cash payment to another cashier. This would segregate the cash from the recording of collections.
- ❖ The Division of Environmental Health should advise CHDs to review their process to ensure there is sign-off at each transfer of funds among personnel, including transfers from the EH office to the next assignment of responsibility in the cash collections process.

AUDIT REPORT # A-0910DOH-016

Controls over Collection of Vital Statistics Fee Receipts and Certificate Issuance at CHD's

HIG performed an audit of internal controls over the collection of vital statistics (VS) fees and certificate issuance at Alachua, Holmes, Lake, and Union CHDs. We wanted to determine whether adequate internal controls over collection of VS fee receipts were in place and operating effectively, sufficient to mitigate the risk of loss. We also wanted to determine whether VS certificates were issued and accounted for, in accordance with applicable law, policy, and procedures.

SUMMARY OF FINDINGS

- ❖ Instances were noted where VS safety paper lacked sufficient accountability and custody controls.
- ❖ User-access rights to the e-Vitals system were still given to past-employees and employees that no longer work in the VS program area.

RECOMMENDATIONS

HIG recommended the following:

- ❖ The Bureau of Vital Statistics in conjunction with CHD leadership should remind all CHD Business Managers and VS offices that an inventory log of VS safety paper must be maintained in accordance with the Office of Vital Statistics' *Chief Deputy Registrar Operations Manual, November 2009 Revision*. Both daily and monthly inventory counts should be conducted and include a count of all safety paper on hand in safes and printers.
- ❖ The Bureau of Vital Statistics in conjunction with the Office of the Deputy Secretary for Health should look into the feasibility of requiring all safety paper to be barcode scanned into the system at the time of printing and issuance to supplement and enhance the daily inventory counts. The scanning would enhance and ensure the accuracy and validity of each certificate issued.
- ❖ As required per DOH policy DOH 50-10n-07, *Information Resource Management Security* and the *Correspondence Accounting System (CAS) Training Manual*, the Bureau of Vital Statistics should work with CHD leadership to ensure a control is in place to routinely remove persons from the e-Vitals database that leave the CHD Vital Statistics offices, including those employees who are promoted or reassigned to other program areas within the CHD. A control should also be in place to periodically and routinely review all access rights to ensure the list is current and accurate.

AUDIT REPORT # A-1011DOH-020

Controls Over Drugs in CHD Dental Clinics

HIG performed an audit of internal controls over drugs in county health department (CHD) dental clinics. Our audit results are based upon a sampling of various dental clinics within Broward, Dixie, Gilchrist, Indian River, Jackson, Jefferson, Palm Beach, Taylor, and Washington CHDs. We wanted to determine whether controls are sufficient for the proper accounting of drugs in dental clinics at selected CHDs. We also wanted to determine whether drugs in dental clinics at selected CHDs are securely stored.

SUMMARY OF FINDINGS

- ❖ Dental clinics we visited did not implement DOH's policies and procedures for the proper accounting of drugs.
- ❖ Drugs in nine of 16 dental clinics were not stored in a secure manner.
- ❖ Five of 16 CHD dental clinics we visited used Nitrous Oxide which was not on DOH's *State Formulary*.
- ❖ Two Broward CHD dental clinics were operating in non-DOH facilities without current written contracts.

RECOMMENDATIONS

HIG recommended the following:

- ❖ The Public Health Dental Program Office should assist CHDs implement DOH's *Statewide Pharmaceutical Services Policies and Procedures for County Health Departments* regarding the appropriate inventorying of drugs that address, at a minimum, the issues noted in this finding. An alternative may include the Public Health Dental Program Office developing statewide policies and procedures regarding the inventorying of drugs that specifically apply to CHD dental clinics.

- ❖ The Public Health Dental Program Office should assist CHDs implement DOH's *Statewide Pharmaceutical Services Policies and Procedures for County Health Departments* regarding the appropriate security of drugs in dental clinics that address, at a minimum, the issues noted in this finding. An alternative may include the Public Health Dental Program Office developing statewide policies and procedures regarding the security of drugs that specifically apply to CHD dental clinics.
- ❖ The Public Health Dental Program Office should submit a request to DOH's Pharmacy & Therapeutics (P&T) Committee to review Nitrous Oxide for possible certification and addition to the *State Formulary*.
- ❖ The Public Health Dental Program Office should survey all CHD dental clinics or obtain an inventory of all drugs used in all CHD dental clinics and submit one request on behalf of all CHD dental clinics to ensure all drugs used in DOH's dental clinics have been submitted to DOH's P&T Committee for their review and possible approval to DOH's *State Formulary*.
- ❖ Broward CHD should develop, execute and maintain written agreements with the respective vendors where and so long as it operates dental clinics in non-DOH facilities. These agreements should discuss the terms and conditions of the intended contractual arrangement.

AUDIT REPORT # A-1011EOG-015

Ethics Culture at Department of Health

HIG participated in a multi-agency enterprise audit of organizational ethics at the request of the Executive Office of the Governor, Office of Chief Inspector General. We wanted to evaluate DOH's implementation of the Office of the Governor's Executive Order Number 11-03, *Ethics and Open Government*. We also wanted to evaluate the design and effectiveness of the agency's ethics-related objectives, guidance, and activities in

order to identify areas of potential weakness and best practices that could be shared among all agencies.

SUMMARY OF FINDINGS

- ❖ DOH has not developed the concept of an ethics program that proactively addresses culture and communicates management's values and level of expectations of an ethical work environment.
- ❖ Employees were required to sign an ethics Pledge Form that did not attest the employee read or received DOH's ethics policy.
- ❖ DOH's ethics policy and ethics training did not address contract employees.
- ❖ DOH's revised training policy was not updated to require annual training related to Equal Opportunity.

RECOMMENDATIONS

HIG recommended the following:

- ❖ The Office of Workforce Development together with DOH's ethics officer should incorporate messaging of executive management's expectations of what constitutes a strong ethical culture and work environment into its annual ethics training. More frequent messaging could also be added outside of the annual training.
- ❖ The Office of Workforce Development should incorporate delivery of DOH's ethics policy into the hands of DOH employees and have the employee attest that they have reviewed DOH's ethics policy.
- ❖ DOH's ethics officer should incorporate into the Department's ethics policy management's expectation of how ethics and a strong ethics culture and environment apply to the Department's many contract employees.
- ❖ DOH's Office of Workforce Development should require ethics training of the Department's contract

employees that supports the Department's updated ethics policy.

- ❖ The Office of Workforce Development should amend its training policy to require employees' annual training on the topic of equal opportunity.

REVIEW SUMMARIES

The following are summaries of review engagements completed during the 2010-11 fiscal year.

REVIEW REPORT # R-091000H-001 Readiness Review of Osceola CHD's Increase Services to Health Centers and Capital Improvement Program American Recovery and Reinvestment Act of 2009 Funds

HIG conducted a follow-up review of controls as they related to American Recovery and Reinvestment Act (ARRA) funds received by Osceola County Health Department (CHD). We obtained an understanding of selected controls at DOH and at Osceola CHD. We wanted to assess the status of the implementation of internal controls at DOH, which should help mitigate the risk of fraud, waste, or abuse in programs that will or have received ARRA funds.

CONCLUSION

- ❖ There was an infrastructure of existing policies and procedures at DOH and Osceola CHD that we feel mitigates the risk of fraud, waste, or abuse of ARRA funds. Nothing came to our attention during the review regarding internal controls at DOH and Osceola CHD that would adversely impact ARRA funds. Also, nothing came to our attention during the review to indicate the existence of fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse.

REVIEW REPORT # R-091000H-002 Readiness Review of Liberty CHD's Increase Services to Health Centers and Capital Improvement Program American Recovery and Reinvestment Act of 2009 Funds

HIG conducted a follow-up review of controls as they related to American Recovery and Reinvestment Act (ARRA) funds received by Liberty County Health Department (CHD). We obtained an understanding of selected controls at DOH and at Liberty CHD. We wanted to assess the status of the implementation of internal controls at DOH, which should help mitigate the risk of fraud, waste, or abuse in programs that will or have received ARRA funds.

CONCLUSION

- ❖ There was an infrastructure of existing policies and procedures at DOH and Liberty CHD that we feel mitigates the risk of fraud, waste, or abuse of ARRA funds. Nothing came to our attention during the review regarding internal controls at DOH and Liberty CHD that would adversely impact ARRA funds. Also, nothing came to our attention during the review to indicate the existence of fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse.

REVIEW REPORT # R-091000H-008 Readiness Review of Individuals with Disabilities Education Act Part C (Early Steps), American Recovery and Reinvestment Act of 2009 Funds

HIG conducted a follow-up review of controls as they related to American Recovery and Reinvestment Act (ARRA) funds received by DOH's Children's Medical Services, Individuals with Disabilities Education Act (IDEA) – Part C (Early Steps) Program. We reviewed controls as they relate to ARRA funds received by DOH's Children's Medical Services, IDEA–Early Steps Program. We wanted to assess the status of the implementation of

internal controls at DOH, which should help mitigate the risk of fraud, waste, or abuse in programs that will or have received ARRA funds.

CONCLUSION

- ❖ There was an infrastructure of existing policies and procedures at DOH in the areas of procurement, budget, finance and accounting, and within the program area that we feel mitigates the risk of fraud, waste or abuse of ARRA funds. Nothing came to our attention during the review regarding internal controls at DOH that would adversely impact Early Steps ARRA funds. Also, nothing came to our attention during the review to indicate the existence of fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse.

REVIEW REPORT # R-1011DOH-031 Readiness Review of Orange CHD's Category B: Communities Putting Prevention to Work American Recovery and Reinvestment Act of 2009

HIG conducted a review of controls as they relate to ARRA funds received by Orange County Health Department (CHD). We obtained an understanding of selected controls at DOH and at Orange CHD. We wanted to assess the status of the implementation of internal controls at DOH, which should help mitigate the risk of fraud, waste, or abuse in programs that will or have received ARRA funds.

CONCLUSION

- ❖ There was an infrastructure of existing policies and procedures at DOH and Orange CHD that we feel mitigates the risk of fraud, waste, or abuse of ARRA funds. Nothing came to our attention during the review regarding internal controls at DOH and Orange CHD that would adversely impact ARRA funds. Also, nothing came to our attention during

the review to indicate the existence of fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse.

REVIEW REPORT #0-1011DOH-028 Review of Client Billing and Adjustments at Duval County Health Department

HIG reviewed the *Permanently Deleted Billing Records* file report (report) of Duval County Health Department (CHD) from DOH's *Health Management System* (HMS). We wanted to determine whether there were sufficient controls over the process of permanently deleting billing records in HMS.

CONCLUSIONS

- ❖ Because of our review, the Office of Health Statistics and Assessment (Health Statistics) identified that due to a problem in HMS's report logic, each record was duplicated multiple times in the *Permanently Deleted Billing Record* file. In our sample of deleted billing records of 99 clients, records were duplicated as many as seven times. The result was a report with an inflated total dollar amount of billing records that were permanently deleted. Health Statistics management explained the issue has been corrected. The total dollar value of the permanently deleted files for the months of December 2009 through January 2010 originally reported to us was \$1,630,463. Following the system correction, the Office of Health Statistics subsequently re-printed the report showing \$585,243 was the correct amount of client billing records permanently deleted for the two month period.
- ❖ Duval CHD management responsible for billing explained data entry staff are trained and tested before assuming their duties, but was unable to satisfactorily explain why there were so many keying errors and other incorrect billing data input into HMS initially at the date of the client service.

The result is a material amount of hours re-keying data to pursue collection.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Duval CHD management should take steps to improve the accuracy of initial input into HMS of billing information, including Current Procedural Terminology (CPT) codes and correct billing party.
- ❖ Duval CHD management should conduct research to identify the root causes of incorrect billing information and take necessary steps to improve areas that management identifies.

CONSULTING SUMMARIES

The following is a summary of the consulting engagement completed during the 2010-11 fiscal year.

CONSULTING REPORT # C-1011DOH-022 Data Collection for Data Center Consolidation

HIG conducted a consulting engagement to assist with the DOH data collection effort required by the Agency for Enterprise Information Technology (AEIT) for Data Center Consolidation (DCC).

CONCLUSIONS

- ❖ The staffing analysis submitted by several locations reported positions that have over 100% of their time allocated as spent performing data center functions. These instances ranged from 100% to 1050%. In comparison, the Division of Information Technology staff analysis reflected positions spent 3% to 65% of their time on data center functions. Furthermore, several locations reported positions with 0% as their total percentage of data center functions. This analysis suggests that all locations do not have a consistent understanding of what data center duties were to be included.
- ❖ Additionally, DIT staff observed during the verification review that "security domains" and "device roles" selected by a variety of locations do not appear to fit the device reported. This observation indicates the data elements were not reported consistently or correctly throughout the Department.

These outcomes are the result of risks identified during the initiation of this project. Each outcome reflects variations in reporting due to the quantity of entities within the scope of this project for the Department. In our opinion, the only mitigating solution in lieu of the lack of an established enterprise configuration management database (CMDB) would have been to dedicate resources

to visit each of the 135 locations to conduct the inventory in a systematic and consistent methodology supported by physical evidence. However, the travel costs and project resource limitations in combination with the time limitation dictated by AEIT would have deemed this solution impractical. Aside from the data inconsistencies noted and considering the short timeframe available to inventory the entire Department's multitude of locations that maintain equipment and staff, the final workbook appears to meet the expected outcomes and to fulfill AEIT's request. Moving forward, it is imperative DIT facilitate the ongoing maintenance of this data in a controlled manner as AEIT will be requesting additional inventory data in future phases.

RECOMMENDATIONS

HIG suggested the following:

- ❖ The Project Manager (PM) should draft an attestation to be completed by each reporting entity's executive level manager upon submission of the inventory workbook. The attestation should stipulate the data being submitted is complete and accurate to the best of their knowledge. This attestation should be submitted by all DOH Divisions, CHDs, and any other satellite (non-centralized) offices. The submitted attestations should be stored together in a centralized location such as SharePoint or a network share.
- ❖ The Project Management Office Manager and Project Manager should consider requiring quarterly attestation submissions to coincide with the requested quarterly status reports to be performed by HIG. These attestations would help ensure data is maintained when there are updates such as deletions, additions and modifications.
- ❖ The Division of Information Technology should maintain the following documents in a secure location that is backed up on a regular basis and available for each location representative to "read only":
 - a) The original inventory workbook submitted by each location;

- b) The attestation submitted by the Director, Administrator, and/or Business Manager of each location;
- c) The final validated and revised inventory workbook for each location;
- d) The final aggregated inventory workbook submitted to AEIT for the first phase; and
- e) Inventory information submitted to AEIT for future data collection phases.

- ❖ The Division of Information Technology should institute a standard process for all location representatives to revise the final inventory workbook in the future, as well as input data required for future AEIT phases. All revisions including changes, deletions, and additions should be tracked and referenced back to the individual requesting or initiating the revision. This can be accomplished through an automated, manual, or combination of automated and manual processes.

Additionally, the process should incorporate controls for validation of revisions to help ensure data integrity. Furthermore, the Division of Information Technology should provide outreach and education for the location representatives on the process established. Reference documents detailing and providing guidance on the established process should be distributed to all local representatives as well as the respective location Director, Business Manager, and/or Administrator.

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, 2011, 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 FINDING

- ❖ 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.

RECOMMENDATION

HIG recommended the following:

- ❖ 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 should 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.

AUDIT REPORT #AC-09-004 Division of Children's Medical Services Controls over Funds and Expenditures

HIG conducted a performance audit of revenues and other funds received, expenditures and selected related contracts and grants within Children's Medical Services (CMS) for the fiscal year ended June 30, 2008. We wanted to determine whether CMS's controls were sufficient to appropriately identify, record and track funds, so as to ensure related expenditures are uniquely identified to their funding source and recorded in the appropriate trust fund. We also wanted to determine whether CMS had controls in place to ensure funds assigned to pay contracted providers relate to the appropriate type of service contracted.

SUMMARY OF FINDINGS

- ❖ CMS did not define a methodology in its contract for the timely return of overpayments of Title XXI funds made to Providers. The return of overpayments from Providers ranged from \$1,659,185 to \$2,997,235 for the contract year ended June 30, 2007.
- ❖ CMS did not have a control in place to ensure the proper identification and accountability over receipt of federal awards and classification as a sub-recipient.
- ❖ CMS entered into a sub-lease agreement without prior approval by DOH's leasing office. Additionally, lack of enforcement regarding lease terms led to untimely receipt of rental revenues.
- ❖ DOH's policy regarding return of funds was not clear regarding the handling of contract renewals.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Division of CMS Network should:
 - 1) Ensure the timely return to DOH of such amounts

where the reconciliation shows total payments made were in excess of claims.

- 2) Incorporate language into its Integrated Care System contracts that establishes and describes a methodology for determining how repayment back to DOH shall be made.
- 3) Incorporate language into DOH's contract with South Florida Community Care Network (SFCNN) that clarifies maintenance of expenditure data and related accounting responsibilities between the three entities included in the general partnership. Specifically, this language should provide distinctions between the North Broward Hospital District and South Broward Hospital District.
- 4) Add language to its *Grant Application Procedures* that addresses federal grants for which a CMS area office may apply through another pass-through entity.
- 5) Implement controls to assist CMS area offices to maintain compliance with DOH Division of Administration policies. Specifically, CMS area offices should report all grants to CMS Headquarters. Where such agreements relate to receipt of federal grants, whether application is made directly to the federal government or through a pass-through entity, CMS should ensure an Other Cost Accumulator is requested from the Bureau of Revenue Management so the Bureau may facilitate CMS's proper reporting and documentation requirements related to federal grants.
- 6) Review and make necessary improvements to its current control process intended to ensure that all employees who work 100% on a federal project semi-annually complete DOH's *Single Federal Award Certification Form*.
- 7) As central point for all CMS area offices, provide guidance to the CMS area offices that any current leases be reviewed to ensure the agreement has been reviewed and approved by DOH's leasing

office. The Division of CMS Network should implement a control so that future leases are appropriately submitted to DOH's Bureau of General Services for review and signed approval by the Division of Administration prior to executing such lease agreements.

- ❖ Division of Administration should further develop its policy regarding when excess funds paid to Providers through fixed-price contracts are due back to DOH, where the Provider is a Recipient. The policy should address whether funds are due back at the end of each contract year, at the end of the original contract, or whether this extends through contract renewals. This policy should then be promulgated into appropriate written documents (such as policy manual, DOH's *Standard Contract* or other written document).

REVIEW REPORT #AR-09-002

Division of Administration Purchasing Card Program

HIG conducted a review of DOH's Purchasing Card (P-Card) Program within the Division of Administration for the fiscal year ending June 30, 2009. We wanted to determine whether the Purchasing Card Administration (PCA) unit and the Central Purchasing Office had controls in place sufficient to effectively prevent inappropriate use of P-Card purchases by authorized cardholders and approvers within DOH. We also wanted to determine whether there was a uniform policy/framework of controls and oversight of the P-Card program, in particular the purchase approval process within DOH. Finally, we wanted to conduct testing to determine if there were indicators that might signify inappropriate use within the P-Card program.

SUMMARY OF FINDINGS

- ❖ The *Purchasing Card Program User Guidelines* documentation has not been updated since July 2004. A draft policy (DOHP 56-44-07) has been in

the development stage for sometime but was not finalized as of the conclusion of our fieldwork.

- ❖ The Florida Accounting Information Resource list of P-Card authorized approvers maintained by PCA is not updated timely.
- ❖ No process currently exists to ensure a criminal background check was performed on individuals prior to authorization by PCA as a P-Card cardholder or approver.
- ❖ P-Cards may be obtained from PCA by DOH employees (typically P-Card liaisons) on behalf of P-Card cardholders without signature from the cardholder acknowledging receipt.

RECOMMENDATIONS

HIG recommended the following:

- ❖ The PCA unit should:
 - 1) Finalize the changes to, and publish DOHP 56-44-07 in a timely manner, incorporating all the procedural changes since July 2004.
 - 2) Consider adding a summary of the major changes as part of the notification process and encourage all administrators, cardholders and approvers to read the new policy once published.
 - 3) The PCA unit should add language to the draft policy (DOHP 56-44-07) to clarify that management is responsible to timely notify PCA of any approver status changes.
 - 4) Enhance their procedures to require validation with HRM that criminal background checks have been performed for all individuals having or seeking status as a P-Card cardholder or approver.
 - 5) Withhold approval for any individual who has not been properly criminal background screened. PCA management should communicate the reasons for the delay to the employee's supervisor and instruct

the supervisor on the steps necessary to be taken for approval to be granted.

6) The PCA unit should include the definition of the "liaisons" and the P-Card pick-up procedures in the draft policy (DOHP-56-44-07).

Summary of Major Activities: Internal Investigations Unit

The following is a sampling of various FY 2010-11 investigation summaries. For a complete listing of all investigative activity refer to Appendix C.

INVESTIGATION #09-007

Alleged Conduct Unbecoming a Public Employee and Negligence Wakulla County Health Department

This investigation was based upon a complaint from a former employee of the Wakulla County Health Department (WCHD). The complaint alleged Conduct unbecoming a public employee and negligence.

The specific allegations and results of investigation are as follows:

Allegation #1: The subject misused State funds and resources for travel while working at the WCHD. The subject also alleged that some of the questionable travel was approved by the former Statewide Services Director. This allegation was substantiated. HIG determined that travel vouchers for trips were out of compliance with the travel policy. The trips in question did not contain a clear benefit to the State of Florida, and other expenses were paid or reimbursed for the subject's personal convenience and did not represent the most economical method of travel. HIG also found the former Statewide Services Director to have been out of compliance when the expenses in question were approved. These actions were found to be in violation of the Department of Health's Travel and Transportation Manual, 40APMI (effective July 1, 2006).

Allegation #2: The subject brought the subject's daughter to work and asked the complainant to babysit. This allegation was unsubstantiated. The HIG determined that both the subject and the complainant made contradictory statements in interviews regarding babysitting the subject's daughter at work. There was insufficient evidence to prove or disprove that the subject asked the complainant to babysit the subject's daughter.

Allegation #3: The complainant alleged that the subject did not keep a State Vehicle travel/mileage log as required while at the WCHD. This allegation was substantiated. HIG concluded that the subject did not keep a State Vehicle travel/mileage log as required while at the WCHD. Instead, the State Vehicle travel/mileage log was given to a Fiscal Assistant to complete on a monthly basis. These actions were found to have violated DOH Policy 250-12-08, VII, C, (2, 4, 5), Management and Operation of Vehicles.

Allegation #4: The complainant alleged that the subject intentionally wasted state funds by having a state owned mobile van painted on the outside in time for the grand opening of the local Wal-Mart. This allegation was unfounded. HIG found the subject to have financial and management authority to make management decisions such as making repairs and improvements to the state owned mobile van. There was insufficient evidence to show that the subject misused state funds.

RECOMMENDATION

- ❖ The HIG recommends management take appropriate action against the subject consistent with the findings and conclusions of this report as they relate to statutory, policy, or rule violations.

INVESTIGATION #09-048

Alleged Falsification of Timesheet by Public Employees Division of Disability Determinations

This investigation was initiated based upon an incident report submitted by senior management for the Division of Disability Determination (DDD). The complainant alleged that DDD examiners worked undisclosed hours to get their required work completed and did not report the time on their People First timesheets.

The allegation was substantiated. During the investigation, the HIG found that several DDD examiners worked more than their forty hours during a work week and did not account for their extra time in People First. Examiners stated that they did not intend to be dishonest, but the amount of work assigned each week was difficult to complete. The attendance was verified by using their Department of Health computer log-in information and comparing it to the time that was submitted into People First. The employees did not have remote access to the DDD computer network and were required to be at the DDD worksite in order to access their DOH computer. These actions were found to have violated DOH Policy 30-3-02, VII, (g)(l), Policies and Procedures for Attendance and Leave – Hours of Work; DOH Policy 60-3-02, VII, M, (5)(a); Policies and Procedures for Attendance and Leave – Compensation for Overtime and Regular Compensatory Leave; and DOH Policy 60-8-02, VII, D, (6)(f)(l), Discipline Policy and Standards for Disciplinary Action – Conduct Unbecoming a Public employee.

RECOMMENDATION

- ❖ The HIG recommended that management review current workload procedures for DDD examiners to determine whether the amount of assigned duties is just and reasonable to complete in the required time.

As a result of this investigation, DDD management requested and gained the authority to hire additional examiners, notified all staff of the current DOH attendance guidelines, and implemented a policy which guarantees four weeks a year in which an examiner does not receive any cases to process.

INVESTIGATION #09-076

Alleged Discrimination and Inappropriate Conduct Polk County Health Department

This investigation was based upon receipt of a written complaint that alleged inappropriate behavior in violation of internal DOH policies and procedures by an employee of the Polk County Health Department (PCHD).

The specific allegations and results of investigation are as follows:

Allegation #1: If the subject did not like a patient's parents, the subject would treat patients in a "rude" and "sarcastic" manner, and the subject would not demonstrate any type of sympathy for the patient. This allegation was unsubstantiated. There was insufficient evidence to prove or disapprove that the subject treated patients in an inappropriate manner.

Allegation #2: The subject made negative comments about the subject's co-workers, supervisors and patients. This allegation was substantiated. HIG concluded that on numerous occasions, the subject made negative comments about patients and staff. These actions were found to have violated DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee.

RECOMMENDATION

- ❖ No recommendations. Management took appropriate actions with regard to the subject consistent with the findings and conclusions of this report.

INVESTIGATION #09-119

Alleged Discrimination Based Upon Age and Conduct Unbecoming a Public Employee Leon County Health Department

This investigation was based upon a written complaint by a Gadsden CHD employee regarding a Leon County Health Department (LCHD) employee. The complainant alleged the subject made ageist/discriminatory comments about the complainant and used profane, threatening, and sexist language in the workplace.

The specific allegations and results of investigation are as follows:

Allegation 1: The complainant was the "victim of ageist/discriminatory comments" by the subject. This allegation was unsubstantiated. The HIG found insufficient evidence that the complainant was discriminated against by the subject based on the complainant's age. The HIG found comments the subject made referring to the complainant as the "old man" were not frequent or severe, and did not result in any adverse employment action. Although the complainant's job changed, the HIG found no discriminatory reasons for why the subject changed the complainant's job duties. In addition, the subject provided non-discriminatory reasons to justify the change.

Allegation 2: The subject "boldly uses profanity as the subject speaks in meetings." This allegation was substantiated. The HIG found the subject routinely used profanity in the workplace. Senior management handled this issue in October 2009 when the subject was told further instances of profanity would result in discipline. The HIG found the subject continued using profanity on a daily or every-other-day basis. These actions violated DOH Policy 60-8-09, VII, D, (6)(f), Conduct Unbecoming a Public Employee – Threatening, Abusive, Malicious, Profane, or Offensive Language or Actions.

Allegation 3: The subject made threats during a staff meeting. This allegation was substantiated without violation. The subject stated in a sworn recorded interview that the subject made the comments. Although the complainant perceived the comments as threatening, the comments were vague, not directed to anyone in particular, and did not specify any action that was unlawful or against policy.

Allegation 4: The subject referred to an employee as "my white baby" and made "sexist" remarks. This allegation was substantiated. The HIG found that the complainant referred to an employee as the complainant's "little white girl" at an

outside event in which the subject was representing the Department of Health. The HIG also found that the subject made inappropriate comments about female employees. These actions were found to have violated DOH Policy 60-8-02, VII, D, (6)(f), Conduct Unbecoming a Public Employee – Threatening, Abusive, malicious, Profane, or Offensive Language or Actions.

RECOMMENDATION

- ❖ The HIG recommends LCHD management take appropriate action as deemed necessary regarding violations of DOH Policy.

INVESTIGATION #09-132

Alleged Violation of Law or Agency Rules and Code of Ethics Children’s Medical Services

This investigation was initiated based upon a referral from the HIG’s Internal Audit Unit. In the course of an audit, it was found that the first subject, who was an employee of the Department of Health, was contracted with the DOH Children’s Medical Services (CMS) by a Memorandum of Agreement (MOA). The MOA was with the first subject’s company. The first subject signed the MOA as the provider. The audit also indicated that the second, third and fourth subject’s, who were all DOH employees, had knowledge of the first employee’s relationship with the MOA. The audit indicated that the matter may be an ethics violation and was therefore referred to the HIG Investigative Section for further research.

The specific allegations and results of investigation are as follows:

Allegation 1: The subject contracted with the Department of Health, after being employed by the Department of Health, on behalf of the subject’s company. This allegation was substantiated. The subject knowingly entered into an MOA on behalf of his company. These actions violated DOH Policy 30-2-07, VII, C, Code of Ethics – Employee Relationships with Regulated Entities or Doing Business with One’s Agency, and Section 112.313(3), *Florida Statutes*.

Allegation 2: The second, third and fourth subjects had knowledge of the first subject’s employee relationship and the MOA. This allegation was substantiated. Based on affidavits provided by the second and third subject, the HIG concluded the second and third subjects were aware that the first subject was an employee of the Department of Health and they were both aware of the MOA agreement. These actions were found to have violated DOH Policy 60-8-02, VII, D(6)(e), Violation of Law or Agency Rules – Discipline. The fourth subject had no knowledge of the facts relating to the MOA agreement.

Additional Finding

There was also evidence that the third subject signed the MOA agreement one day prior to the first subject’s signature. These actions were found to be negligent because the third subject did not seek legal advice regarding an employee signing a contract with the Department of Health on behalf of a private business, as well as the third subject’s execution of an unsigned contract. These actions were found to have violated DOH Policy 60-08-02, VII, D, (6)(b), Violation of Law or Agency Rules – Negligence.

RECOMMENDATION

- ❖ Management should take appropriate action against the first, second and third subjects consistent with the findings and conclusions of this report as they relate to the policy violations.

INVESTIGATION #10-061

Alleged Abuse of Client and Public Assistance Fraud Polk County Health Department

This investigation was predicated upon a telephone complaint. The telephone complaint was followed up by a written complaint that was faxed to the HIG. The complainant alleged public assistant fraud. Specifically, the complainant alleged the subject gave the complainant cash of a lesser monetary denomination for the subject's Women Infant and Children (WIC) vouchers and Food Stamp card for the subject's personal benefit. The complainant also alleged the subject allowed the complainant to use the subject's home address as the complainant's own so the complainant could qualify for the Food Stamp Program.

The specific allegations and results of investigation are as follows:

Allegation 1: The subject exploited the complainant and violated laws and agency rules by trading cash for the use of the complainant's WIC vouchers and Food Stamp card. The HIG concluded this allegation was unsubstantiated. HIG found insufficient evidence to support the allegation that the subject paid the complainant for the use of the complainant's WIC vouchers or Food Stamp card or that the subject used WIC vouchers or a Food Stamp card belonging to the complainant.

Allegation 2: The subject violated law and agency rules and committed fraud by allowing the complainant to use the subject's home address so that the complainant could qualify for the Food Stamp Program. This allegation was unsubstantiated. The HIG found insufficient evidence to support the allegation that the subject allowed the complainant to use the subject's home address so that the complainant could qualify for the Food Stamp Program. The HIG was able to determine the complainant used the subject's address as the complainant's own on the WIC application.

Additional Findings

The subject was advised by the subject's supervisor not to have client contact while performing the subject's duties. HIG concluded that the subject had direct contact with the complainant and instructed the complainant how to obtain WIC and Food Stamp assistance. The subject also failed to follow instructions when the subject invited the complainant to come to the third floor administrative office area of the Polk County Health Department (PCHD) when the complainant knew or should have known that there was a written policy against PCHD clients going to the third floor administrative offices unless there for official business. These actions were found to have violated DOH Policy 60-8-09, VII, D, (6)(d), Insubordination – Failure to Follow Instructions

The subject also violated DOH Policy 60-8-09, VII, D, (6)(f), Conduct Unbecoming Public Employee – Abuse of Position when the subject used the subject's official position for personal gain by referring the complainant to the subject's apartment complex manager so that the subject could receive a "finder's fee" for the referral.

Furthermore the subject violated DOH Policy 60-8-09, VII, D, (6)(e), Violation of law or Agency Rules – Failure to Provide

Truthfully Information During an Internal Investigation when the subject gave inaccurate, incomplete, or misleading statements to the HIG investigator regarding the subject's association and interaction with the complainant.

RECOMMENDATION

- ❖ Management should take any action deemed appropriate and necessary against the subject for the policy violations found in this investigation.

INVESTIGATION #10-066

Alleged Conduct Unbecoming a Public Employee and Misuse or Abuse of Power Orange County Health Department

This investigation was based upon a written complaint from a Orange County Health Department (OCHD) employee that alleged conduct unbecoming a public employee and misuse or abuse of power.

The specific allegations and results of investigation are as follows:

Allegation #1: The subject used the subject's position as a Recruitment Manager to obtain a position at the OCHD for the subject's son. This allegation was substantiated. The HIG concluded that the subject referred the subject's son to the hiring manager for the position. Referring candidates to a hiring manager did not violate any rule, law, or policy. In addition, the HIG found that the hiring of the subject's son did not violate any nepotism policies because the subject's son did not work in the same lowest organizational unit as the subject.

However, the HIG found that because of the subject's unique position as the Recruitment Manager, the subject had a real or perceived power over the hiring process at OCHD. Therefore, the subject's involvement in the hiring of the subject's son, including the referral of the subject's son, the signature on the subject's son's Personnel Action Request (PAR), and the subject's involvement with the process constitute a conflict of interest. These actions were found to have violated DOH Policy 60-8-09, VII, D, (6)(f), Discipline – Conduct Unbecoming a Public Employee; DOH Policy 60-8-09, VII, D, (6)(g), Discipline – Misconduct; and DOH Policy 30-2-07, Code of Ethics, which states, "Employees shall avoid any conduct...which might undermine the public trust, regardless of whether that conduct is unethical or merely has the appearance of unethical behavior."

Allegation #2: The subject "influenced" a decision to use a pool of candidates from a "previously advertised senior clerk vacancy in a different program" in which the subject's son was the "highest ranking candidate remaining," although the Senior Clerk – Career Service (CS) position had already been advertised and over 400 applicants had applied. This allegation was substantiated. The HIG found that in February 2010, the subject used the subject's position as Recruitment Manager to influence the outcome of the School Health Program's Senior Clerk – CS position selection so that the subject's son benefited. These actions were found to have violated DOH Policy 60-8-09, VII, D, (6)(f), Discipline – Conduct Unbecoming a Public Employee; DOH Policy 60-8-09, VII, D, (6)(d), Discipline – Insubordination; DOH Policy 60-8-09, VII, D, (6)(g), Discipline – Misconduct; and DOH Policy 30-2-07, Code of Ethics.

Allegation 3: The subject said, "The hiring of family and friends into vacant positions at the OCHD is common" and "management-led." The subject then provided 16 examples of OCHD employees' friends and relatives being hired at OCHD. These allegations were substantiated without violation. Based on a review of the 16 hiring examples provided by the

complainant and the subject, the HIG found that it had been common practice for OCHD supervisors to hire friends and relatives of other OCHD employees. However, HIG did not find any examples of OCHD supervisors hiring their own relatives. There is no policy, rule, or law that prohibits supervisors from hiring an employee related to another employee.

Additional Finding

In April 2009 and February 2010, a OCHD Bureau of Administration Services supervisor did not inform the subject that it was inappropriate for the subject to sign the subject's son's PAR, although management has a duty to inform their staff of policies and practices. These actions were found to have violated DOH Policy 60-8-09, VII, D, (6)(b), Discipline – Negligence.

RECOMMENDATIONS

The HIG recommended the following:

- ❖ Management should take appropriate action consistent with the findings and conclusions of this investigative report.
- ❖ OCHD hiring supervisors and HR employees should receive training regarding recruitment. Training should reinforce that all hires should be in the best interest of the OCHD and not based on relationships with friends, relatives, or any discriminatory or impermissible reason.

INVESTIGATION #10-084

Alleged Violation of Agency Policy Osceola County Health Department

This investigation was initiated based upon a written complaint from an Osceola County Health Department (OCHD) employee, alleging inappropriate use of OCHD computers.

The specific allegations and results of investigation are as follows:

Allegation #1: The first subject removed Department of Health approved "Trend-Micro" anti-virus software from the subject's computers and replaced it with software not approved by the Department of Health. This allegation was substantiated. After reviewing forensic reports, HIG found that one of the subject's computers revealed the presence of antivirus software that was not approved by the Department of Health. These actions were found to have violated DOH Policy 50-10c-07, VII, (10)(a), Information Security Policy 4 – Acceptable Use and Confidentiality Agreement; DOH Policy 50-10c-07, VII, (5)(d), Information Security Policy 4 – Acceptable Use and Confidentiality Agreement., and DOH Policy 50-10n-07, VII, (1)(i), Information Security Policy 4 – Information Resource Management Security.

Allegation #2: The first subject authorized OCHD funds to purchase a wireless router which was not approved as secure for use on a Department of Health network. This allegation was substantiated. On August 19, 2010, the HIG received a copy of a receipt indicating the purchase of a wireless router that was approved by the subject. Although there was a need, the subject failed to ensure that an approved wireless router was purchased. These actions were found to have violated DOH Policy 50-10c-07, VII, (10)(d), Information Security Policy 4 – Acceptable Use and Confidentiality Agreement, and DOH Policy 50-10n-07, VII, (1)(e), Information Security Policy 4 - Information Resource Management Security.

Allegation #3: The first subject installed unauthorized software, including games, on Information Technology department computers. This allegation was substantiated. HIG confirmed through forensic reports, that there was unapproved software present on computers assigned to the first and second subjects. These actions were found to have violated DOH Policy 50-10c-07, VII, (5)(d), Information Security Policy 4 - Acceptable Use and Confidentiality Agreement.

RECOMMENDATIONS

The HIG recommended the following:

- ❖ Management should provide refresher training to field support staff in the proper practices for seizing computer evidence for forensic analysis.
- ❖ Management should instruct staff to seek advice from the HIG or Security Administration Team (SAT) staff prior to performing hardware analysis of computers suspected of containing evidence of Information Security violations in order to ensure the integrity of any required HIG or Computer Security Incident Response Team (CSIRT) investigation.

INVESTIGATION #10-128

Alleged Sexual Harassment

Miami-Dade County Health Department

This investigation was predicated upon a written complaint that alleged sexual harassment by an employee of the Miami-Dade County health Department (MDCHD).

Specifically, the complainant alleged the following:

- a) The subject made sexual comments about the complainant's legs, buttocks, and how good she would perform in "sex matters."
- b) The subject rubbed and touched the complainant inappropriately.
- c) The subject tried to kiss the complainant's lips and face area during customary greetings where the complainant and subject would usually kiss on the cheek.

These allegations were unsubstantiated. The subject's conduct with the complainant did not violate DOH Policy 60-8-09, VII, D, (6)(e), Discipline – Violation of Law or Agency Rules (Sexual Harassment). However, these allegations were substantiated for violation of DOH Policy 60-8-09, VII, D, (6)(f), Discipline – Conduct Unbecoming a Public Employee.

Additional Finding

In a memorandum to the HIG, two MDCHD employees documented an incident on May 13, 2010 where both employees heard the subject make an inappropriate comment, in Spanish, to the complainant. These actions were found to have violated DOH Policy 60-8-09, VII, D, (6)(f), Discipline – Conduct Unbecoming a Public Employee; Threatening, Abusive, Malicious, Profane, or Offensive language or Actions.

RECOMMENDATION

- ❖ MDCHD management should take appropriate action consistent with the findings and conclusions of this report.

INVESTIGATION #10-129

Alleged Conduct Unbecoming a Public Employee

Bureau of Statewide Pharmaceutical Services

This investigation was based upon an incident report from the Bureau of Statewide Pharmaceutical Services. The complainant alleged inappropriate usage of a Department of Health computer.

The specific allegations and results of investigation are as follows:

Allegation #1: The subject used a Department of Health computer to stream and download videos from the internet despite receiving written instructions to the contrary. This allegation was substantiated. The subject acknowledged being aware of an email prohibiting streaming of audio/video content and browsing the internet for non-work related material. These actions violated DOH Policy 60-8-09, VII, D, (6)(d), Discipline Policy – Insubordination; DOH Policy 50-10c-07, VII, A, (3), Information Security Policy 4 – Use of Streaming media; and DOH Policy 50-10c-07, VII, B, (6)(b), Information Security Policy – Computer Usage.

Allegation #2: The subject used a Department of Health computer for personal use during work hours. This allegation was substantiated. The subject admitted visiting YouTube during the subject’s breaks and lunch breaks. These actions violated DOH Policy 60-8-08, VII, D, (6)(8), Discipline Policy – Violation of Law or Agency Rules and DOH Policy 50-10c-07, VII, D, (5)(e), Information Security Policy 4 – Acceptable Use and Confidentiality Agreement.

Allegation #3: The subject used a Department of Health computer to download sexually explicit or vulgar content. This allegation was substantiated. The subject acknowledged accessing internet video sites containing inappropriate content. The subject claimed experiencing a strained relationship with the subject’s spouse and was frustrated. The subject acknowledged being aware that the subject’s actions were unacceptable. These actions were found to have violated DOH Policy 60-8-09, VII, D, (6)(e), Discipline Policy – Violation of Law or Agency Rules.

RECOMMENDATION

- ❖ 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.

INVESTIGATION #10-141

Alleged Disclosure of Confidential or Privileged Information

Division of Medical Quality Assurance

This investigation was predicated upon an incident report from the Division of Administrative Services for the Florida Department of Health alleging disclosure of confidential or privileged information by a Medical Quality Assurance (MQA) employee. Specifically, the report documented that the subject disclosed information to the subject’s attorney which the attorney used as exhibits during a Public Employee Relations Commission (PERC) Hearing to dispute a five day suspension the subject received for unprofessional behavior.

This allegation was substantiated. HIG determined that the subject's attorney was in possession of confidential Department of Health investigative documents and referenced an MQA investigation into a physician's license which resulted in a finding of "Closed After Legal Review." These actions violated Section 456.073(10), *Florida Statutes*, which states, "The complaint and all information obtained pursuant to the investigation by the department are confidential and exempt from s. 119.07 until 10 days after probable cause has been found by the probable cause panel or by the department, or until regulated professional or subject of the investigation waives his or her privilege of confidentiality, whichever occurs first."

The subject's actions were found to have also violated Section 456.073(2) *Florida Statutes*, which states, "For cases dismissed prior to a finding of probable cause, such report is confidential and exempt from s. 119.07(1)." Probable cause was not found and there was not a record of the investigated physician's consent to waive the confidentiality of the investigation.

RECOMMENDATION

- ❖ MQA should evaluate the breach of confidentiality and determine whether the physician should be notified that the confidentiality of the physician's medical license investigation was compromised.

Due to the possible criminal infraction, this investigation was ultimately referred to the appropriate law enforcement agency for further review.

INVESTIGATION #10-148

Alleged Misuse of Position and Resources

Orange County Health Department

This investigation was predicated upon a telephone complaint and a copy of a police report from the Winter Garden Police Department (WGPS) in Orange County, Florida. The complainant alleged that an employee (the subject) with the Orange County Health Department (OCHD) was in possession of Driver and Vehicle Express Database ("DAVE") information and the subject used this information for non-work related purposes in violation of Memorandum of Understanding (MOU) # D321-01, between the Department of Highway Safety and Motor Vehicles (DHSMV) and the OCHD.

This allegation was substantiated. The HIG requested an audit to determine if the DAVE record in question was actually queried by a DOH employee. After further investigation, the HIG concluded that there was an unauthorized query by a DOH employee, at the request of the subject. These actions were found to have violated the following:

- DHSMV MOU, Section IV.B. 2., 5., 7., 8., and Section V.A., C
- DOH Policy 60-8-09, VII, D, (6)(e), Discipline Policy – Violation of Law or Agency Rules;
- DOH Policy 60-8-09, VII, D, (6)(f), Discipline Policy – Conduct Unbecoming a Public Employee (Inappropriate Conduct; Misuse of Abuse or Power or Authority; and Unauthorized Use of State Property, Equipment, Materials, or Personnel); and
- DOH Policy 50-10c-07, VII, D, Information Security Policy

Additional Findings

Finding #1: During the investigation, the HIG found that it is not uncommon for OCHD employees with access to DAVE to run queries for other employees and not document the reason for the query. The HIG found failure to provide such specific documentation increases the potential for misuse of the DAVE system and failed to show sufficient accountability and control for proper use as required by Section VI.A. of the MOU with DHSMV, which states, "The MOU is contingent upon the Receiving Party having appropriate internal controls of personal data sold or used by the Requesting Party to protect the personal data from unauthorized access, distribution, use, modification, or disclosure."

Finding #2: The subject requested another OCHD employee to run an unauthorized DAVE query. When questioned by the HIG, the employee said that since the subject was another OCHD employee assigned to the program, the employee assumed the subject was authorized to access the DAVE information system. The employee said the employee did not feel responsible for ensuring that the request was valid if it came from another health care worker. The HIG reviewed the training manual from the Center for Disease Control (CDC), which the employee received. The training manual emphasized the importance of documenting all activities associated with record searches. The employee also received an email from the OCHD DAVE Coordinator, asking all employees to document their investigative activities, including queries ran on any information system. The HIG found that the actions of the employee violated DOH Policy 60-8-09, VII, D, (6)(b), Discipline – Negligence.

RECOMMENDATIONS

The HIG recommended the following:

- ❖ Management should take immediate steps to comply with Section VI.B. of the MOU, regarding Misuse of Personal Information.
- ❖ Management should ensure all provisions of the MOU are reviewed and appropriate internal controls are put in place to guarantee all queries of the DAVE database are specifically related to a client record. The internal controls should use a log system indicating a match between the specific DAVE query, the related client file number, and identification specific to the authorized DAVE system end-user. The logging system should not provide personal identification which would compromise the privacy of the client.
- ❖ Management should provide medical training to all staff members authorized to access the DAVE system. The training should focus on: A) the members' responsibilities to only use the system for official business; and B) the members' individual liability for violating the MOU.

INVESTIGATION #10-168

Alleged Improper Use of Purchasing Card for Non-Business Related Expenses

Division of Administration

This investigation was initiated based upon a receipt of an Incident Report from an employee of the Bureau of Revenue Management, Division of Administration. The report alleged that the subject used a state issued Purchase Card (P-Card) for unauthorized non-business expenses. The complainant stated that the subject leased a rental car on two separate occasions for personal business and made a car loan payment on another occasion.

This allegation was substantiated. HIG concluded that on two separate occasions, the subject used a state P-Card to obtain a rental vehicle from Enterprise Rent-A-Car. Once confronted by management, the subject admitted guilt and reimbursed the state by way of a MoneyGram money order or a personal check.

HIG also concluded that the subject made a payment to AutoMaxx in the amount of \$320.00. When asked why a receipt of the transaction was not provided, the subject could not recall what happened. The subject later admitted that the subject's spouse used the subject's P-Card accidentally to make a car loan payment. The subject claimed making an attempt to correct the mistake but the car loan company would not take back the charge. The subject later reimbursed the state \$320.00 in the form of a MoneyGram money order. The HIG found these actions violated DOH Policy 6D-8-09, VII, D, (6)(f), Discipline – Conduct Unbecoming a Public Employee.

Additional Finding

The HIG also discovered a third unauthorized P-Card purchase where the subject falsified a state document indicating it was for official state business. In a written statement by a Department of Health employee, copies of the subject's check (AutoMaxx) and the Replacement Receipt form that the subject signed and dated April 28, 2010 were created. The employee placed the copies in the reconciliation voucher for verification of the subject's reimbursement. In the top portion of the Replacement Receipt Form, the subject listed the Date of Purchase as "3/20" and the Description of Purchase as "Miscellaneous" and the Total Price as \$320.00. The subject falsified a state document when the subject checked the block "Receipt Not Obtainable" and "The undersigned do certify that the above purchase was made for official state business". The subject's name was left off of the signature line but the form was signed and dated by the subject at the bottom of the form. HIG found these actions to have violated DOH Policy 6D-8-09, VII, D, (6)(f), Discipline – Conduct Unbecoming a Public Employee.

RECOMMENDATIONS

The HIG recommended the following:

- ❖ Management should take appropriate action, consistent with the findings and conclusions of this report, as they relate to statutory, policy, or rule violations.
- ❖ Management should ensure that proper controls are in place for P-Card purchases as stated in the DOH Purchasing Card Program User Guidelines Policy Book. Management should provide employees refresher training regarding the appropriate use of state P-Cards.

INVESTIGATION #10-178

Alleged Discrimination

Broward County Health Department

This investigation was based upon a written complaint from a Broward County Health Department (BCHD) employee alleging discrimination. Specifically, the complainant alleged that several unidentified managers were hired without proper reference checks being performed and employees were recruited because of their friendships with other employees.

The specific allegations and results of the investigation are as follows:

Allegation #1: The complainant alleged that in June 2009, right before the new fiscal year (FY 2009-10) and after all budget cuts, reassignments, etc., several managers, directors and supervisors were hired without completing proper reference checks and verification of college degrees. This allegation was substantiated. HIG concluded that documentation provided by BCHD for the employees hired in June 2009 were either not completed or they were not completed properly. HIG found these actions to have violated DOH Policy 60-21-02, VII, B, (13)(b), Recruitment and Selection Process.

Allegation #2: An employee was recruited by the subject because of their friendship and the employee was the only person interviewed and subsequently hired. This allegation was unsubstantiated. According to the recruitment package for the position, the position was advertised in People First from March 18, 2010 through March 23, 2010 as an internal opportunity for Department of Health employees. According to the recruitment package, there were two employees who matched all four requisition questions. Upon review of the application of the employee not hired, it was determined that the employee did not qualify for three of the four questions. HIG could not find any evidence that the employee hired received preferential treatment based on a friendship with another employee.

RECOMMENDATION

- ❖ Hiring authorities within the BCHD should review and/or receive training on Recruitment and Selection Procedures.

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 2010-11 fiscal year.

Migration to IIAMS

During the 2010-2011 fiscal year, the HIG Internal Audit Unit (Unit) finalized a transition from a manual (paper) workpaper system for documenting engagements to an automated system of documentation.

The Unit began utilizing the Integrated Internal Audit Management System (IIAMS) developed by the Department of Children and Families as its electronic audit management system. This secure web-based system, which is currently being used by many of the State's Inspector General Offices, provides for a more efficient and less costly means of documenting project management, maintaining project evidence and support, and facilitating supervisory review.

Unit staff made tremendous progress to fully develop engagement templates, along with instructional presentations and "test" examples for staff training purposes, in order to fully transition internal engagement projects and subsequent follow-ups to IIAMS.

Investigation Accreditation

On April 1, 2010, HIG entered into an Agreement with the Commission for Florida Law Enforcement Accreditation, Inc. (Commission). The Agreement provides that the Commission will assess the HIG's Internal Investigations Unit operations, determine compliance with the standards established by the Commission, and determine eligibility for receiving accredited status from the Commission. The HIG has two years from the date of the Agreement to become fully accredited.

Accreditation will afford the ability to further assure DOH employees and the public that practices and methods used during an internal investigation comply with established standards developed by the Chief Inspector General, the Inspector General community, and the Commission, which in turn helps enhance the quality and consistency of investigations.

During the 2010-11 fiscal year, the Internal Investigations Unit made several changes and enhancements to their internal processes and procedures in an effort to achieve accreditation status through the Commission. In May 2011, a mock Accreditation review was conducted in an effort to gauge how close the Internal Investigations Unit was to complying with all applicable Accreditation standards. The mock review served as a valuable tool for identifying remaining areas that needed to be addressed in advance of the formal Accreditation review. The formal Accreditation review took place in July 2011 and the HIG is awaiting the results of that review, which will be discussed during the Commission's conference in late September 2011. It is also anticipated that the Commission will vote on whether to award accreditation status to the DOH HIG at that conference.

APPENDIX A

Department of Health Office of Inspector General

Completed Internal Audit Unit Engagements for FY 2010-11

Number	Audit Engagements	Date Issued
A-091000H-015	Controls Over Collection of Environmental Health Fee Receipts and Permit Issuance at CHDs	2/4/2011
A-091000H-016	Controls Over Collection of Vital Statistics Fee Receipts and Certificate Issuance at CHDs	4/25/2011
A-101100H-020	Controls Over Drugs in CHD Dental Clinics	12/15/2010
A-101100G-015	Ethics Culture at Department of Health	5/19/2011

Number	Review Engagements	Date Issued
R-091000H-001	Readiness Review of Osceola CHD's Increase Services to Health Centers and Capital Improvement Program American Recovery and Reinvestment Act of 2009 Funds	2/15/2011
R-091000H-002	Readiness Review of Liberty CHD's Increase Services to Health Centers and Capital Improvement Program American Recovery and Reinvestment Act of 2009 Funds	3/1/2011
R-091000H-008	Readiness Review of Individuals with Disabilities Education Act-Part C (Early Steps), American Recovery and Reinvestment Act of 2009 Funds	10/6/2010
R-101100H-031	Readiness Review of Orange CHD's Category B: Communities Putting Prevention to Work American Recovery and Reinvestment Act of 2009 Funds	3/4/2011
D-101100H-028	Review of Client Billing and Adjustments at Duval CHD	12/17/2010

Number	Consulting Engagements	Date Issued
C-101100H-022	Data Collection For Data Center Consolidation	1/6/2011

APPENDIX B
Department of Health
Office of Inspector General
External Projects Coordinated by HIG for FY 2010-11²
(includes initial audits and follow-ups)

Office of the Auditor General		
Number	Subject	Report Date
2009-144	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards	3/5/2009
2010-165	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards	3/26/2010
2011-167	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards	3/29/2011
2011-178	DOH – Selected Administrative Matters and Prior Audit Follow-up	4/26/2011
2011-191	DOH – Children’s Medical Services and Selected Administrative Matters	6/14/2011
2011-193	DOH – Management Information Payment Systems (MIPS)	6/28/2011

Office of Program Policy Analysis and Government Accountability		
Number	Subject	Report Date
10-14	Since Implementing Statutory Changes, the State Board of Nursing Has Approved More Nursing Programs; the Legislature Should Address Implementation Issues	1/29/2010
11-03	Profile of Florida’s Medicaid Home and Community-Based Services Waivers	1/20/2011
11-06	Board of Nursing Addressed Statutory Changes; Nursing Program Capacity Expanded in 2009-10	1/31/2011
11-18	Supplemental Report – Florida Nursing Education Programs 2009-10	5/20/2011

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

APPENDIX C

Department of Health Office of Inspector General Closed Complaints for FY 2010-11

Number	Type	Alleged Subject	Disposition
07-111	IN	Alleged discrimination based on race and sex	Concluded Without Action
08-050	IN	Alleged conduct unbecoming a public employee	Concluded Without Action
08-068	IN	Alleged misuse of position by a public employee	Unfounded
08-074	MA	Alleged violation of law	Referred to Management
08-086	IN	Alleged inappropriate conduct/misuse of state equipment	1-Substantiated 1-Unsubstantiated
08-130	IN	Alleged conduct unbecoming a public employee	Complaint Withdrawn
08-210	IN	Alleged discrimination based upon race	10- Unfounded 1-Substantiated Without Violation
09-003	IN	Alleged discrimination based upon race	3-Unfounded 1-Unsubstantiated
09-007	IN	Alleged conduct unbecoming a public employee/negligence	2-Substantiated 1-Unsubstantiated 1-Unfounded
09-032	IN	Alleged discrimination based on race and national origin	1-Substantiated 1-Unsubstantiated
09-048	IN	Alleged falsification of timesheet by public employees	Substantiated
09-052	IN	Alleged discrimination based upon race and national origin/retaliation	1-Unfounded 2-Unsubstantiated
09-058	IN	Alleged conduct unbecoming a public employee/violation of laws and rules	1-Substantiated 1-Unsubstantiated
09-076	IN	Alleged discrimination/inappropriate conduct	1- Substantiated 1- Unsubstantiated
09-086	IN	Alleged falsification of timesheet/working an outside job on state time	Unsubstantiated
09-119	IN	Alleged discrimination based upon age/conduct unbecoming a public employee	1-Unsubstantiated 3-Substantiated
09-120	IN	Alleged discrimination based upon age/retaliation	Unfounded
09-121	IN	Alleged discrimination/retaliation	Unfounded
09-132	IN	Alleged violation of law or agency rules and code of ethics	Substantiated
09-133	IN	Alleged violation of law or agency rules and code of ethics	Substantiated Without Violation
09-135	IN	Alleged discrimination based upon race/retaliation	2-Unsubstantiated 1-Unfounded
09-196	IN	Alleged discrimination based upon age and disability	Unsubstantiated
09-237	MA	Alleged hostile work environment/nepotism	Referred to Management
09-273	IN	Alleged unfair work environment/harassment/hostile work environment	Substantiated
10-002	IN	Alleged misuse of authority	Unsubstantiated
10-019	IN	Alleged discrimination based upon race and national origin	Unsubstantiated
10-040	IN	Alleged contract fraud	Concluded Without Action
10-057	PI	Alleged disclosure of confidential or privileged information	Unsubstantiated
10-060	IN	Alleged discrimination/retaliation/false statements	2-Unfounded 1-Substantiated
10-061	IN	Alleged abuse of client/public assistance fraud	2-Unsubstantiated 4-Substantiated
10-064	MA	Alleged mishandling of a healthcare practitioner complaint	Referred to Management
10-066	IN	Alleged conduct unbecoming a public employee/misuse or abuse of power	2-Substantiated 1-Substantiated Without Violation
10-068	IN	Alleged conduct unbecoming a public employee/misuse or abuse of power	1-Unsubstantiated 2-Substantiated 1-Unfounded
10-071	IN	Alleged conduct unbecoming a public employee	Unfounded
10-084	IN	Alleged violation of agency policy	Substantiated
10-092	IN	Alleged discrimination/unfair termination/hostile work environment	Unsubstantiated
10-096	IN	Alleged conduct unbecoming a public employee	1-Substantiated 1-Part. Substantiated 1-Exonerated
10-104	IN	Alleged hostile work environment/conduct unbecoming/retaliation	Unsubstantiated

Legend	IN - Investigation	NF - Information Only	RF - Referral
WB - Whistle-blower	MA - Management Advisory	INA - Investigative Assist	PI - Preliminary Inquiry

Number	Type	Alleged Subject	Disposition
10-105	PI	Alleged violation of law or agency rule	Unfounded
10-106	MA	Alleged misuse of position	Referred to Management
10-108	IN	Alleged violation of law or agency rule	1-Substantiated with Mitigation 2-Substantiated
10-111	MA	Alleged violation of law or agency rule	Referred to Management
10-112	IN	Alleged conduct unbecoming a public employee	1-Unsubstantiated 1-Unfounded
10-123	PI	Alleged violation of law or agency rule	Unfounded
10-127	IN	Alleged negligence/violation of law or agency rule/retaliation	1-Susstantiated 1-Policy Failure
10-128	IN	Alleged sexual harassment	1-Unsubstantiated 1-Substantiated
10-129	IN	Alleged conduct unbecoming a public employee	Substantiated
10-133	MA	Alleged unfair written reprimand	Referred to Management
10-134	MA	Alleged various management issues	Referred to Management
10-138	RF	Alleged retaliation	Referred to Management
10-139	IN	Alleged violation of law of agency rule/conduct unbecoming a public employee	Substantiated
10-140	IN	Alleged conduct unbecoming a public employee	Unfounded
10-141	IN	Alleged disclosure of confidential or privileged information	Substantiated
10-143	PI	Alleged code of ethics violation/falsification of official documents	1-Substantiated 1-Unfounded
10-144	MA	Alleged falsification of timesheet/FMLA violation	Referred to Management
10-147	IN	Alleged discrimination based upon gender	Unsubstantiated
10-148	IN	Alleged misuse of position and resources	Substantiated
10-149	MA	Alleged violation of law or agency rule/unauthorized use of state property	Referred to Management
10-151	MA	Alleged conduct unbecoming a public employee	Referred to Management
10-153	MA	Alleged retaliatory harassment and bias	Concluded Without Action
10-155	MA	Alleged conducting unbecoming a public employee	Referred to Management
10-157	PI	Alleged abuse of power/retaliation	Unfounded
10-158	MA	Alleged improper handling of health care practitioner complaint	Referred to Management
10-159	MA	Alleged unfair employment termination	Referred to Management
10-160	NF	Alleged denial of medical services	Information Only
10-161	RF	Alleged theft of money	Referred to Law Enforcement
10-162	PI	Alleged unfair leave policies and hiring policies/violation of privacy	Complaint Withdrawn
10-163	IN	Alleged improper purchasing practices	3-Unsubstantiated 1-Substantiated
10-164	PI	Alleged conduct unbecoming a public employee/misuse of power	Unsubstantiated
10-165	NF	Alleged improper handling of an EMS complaint	Information Only
10-166	MA	Alleged harassment/hostile behavior	Referred to Management
10-167	MA	Alleged unfair discipline and employment termination	Referred to Management
10-168	IN	Alleged improper use of P-Card for non-business related expenses	Substantiated
10-169	IN	Alleged conduct unbecoming a public employee/conflict of interest	Substantiated
10-170	PI	Alleged discrimination based upon age	Unfounded
10-171	PI	Alleged retaliation towards a public employee	Handled by FL Comm. on Human Relations
10-172	MA	Alleged intentional HIPAA violation	Referred to Management
10-173	PI	Alleged lack of accommodations in accordance with Federal law	Unfounded
10-174	RF	Alleged health care practitioner licensure fraud	Referred to Medical Quality Assurance
10-175	PI	Alleged violation of law or rule and other federal policy	Referred to Law Enforcement
10-176	PI	Alleged Whistle-blower retaliation	Handled by FL Comm. on Human Relations
10-177	WB	Alleged procurement fraud	4-Substantiated 1-Unsubstantiated
10-178	IN	Alleged discrimination	Substantiated
10-179	IN	Alleged HIPAA violations and misuse of state equipment	Partially Substantiated

Legend	IN - Investigation	NF - Information Only	RF - Referral
WB - Whistle-blower	MA - Management Advisory	INA - Investigative Assist	PI - Preliminary Inquiry

Number	Type	Alleged Subject	Disposition
10-180	PI	Alleged mishandling of an investigation	Unfounded
10-181	PI	Alleged discrimination	Complaint Withdrawn
10-183	PI	Alleged falsification of documents	Substantiated
10-184	MA	Alleged violation of law or agency rule/HIPAA violation	Referred to Management
10-185	MA	Alleged negligence/disclosure of confidential or privileged information	Referred to Management
10-186	RF	Alleged pharmacy complaint	Referred to Medical Quality Assurance
10-187	MA	Alleged inappropriate conduct /security violation	Referred to Management
10-188	PI	Alleged violation of information security policies	Referred to Dept. of Mgmt. Services
10-189	MA	Alleged improper statute interpretation/denial of license or certification	Referred to Management
10-190	MA	Alleged mishandling of a health care practitioner complaint	Referred to Management
10-191	PI	Alleged inappropriate conduct/theft (stolen equipment)	Referred to Law Enforcement
10-192	MA	Alleged concerns with survey process	Referred to Law Enforcement
10-193	RF	Alleged HIPAA violation	Referred to Office of General Counsel
10-194	NF	Alleged improper employment discharge	Information Only
10-195	NF	Alleged harassment	Information Only
10-196	NF	Alleged hostile work environment/harassment	Information Only
10-197	PI	Alleged violation of agency rule	Unfounded
10-198	NF	Alleged improper drug dispensing/improper actions by medical examiners	Information Only
10-199	MA	Alleged unfair treatment of employees	Referred to Management
10-200	MA	Alleged conduct unbecoming a public employee	Referred to Management
10-201	MA	Alleged conduct unbecoming a public employee	Referred to Management
10-202	MA	Alleged mishandling of a health care practitioner complaint	Referred to Management
10-203	IN	Alleged conduct unbecoming a public employee/violation of law or agency rule	Referred to Attorney General's Office
10-204	PI	Alleged discrimination/harassment	Unfounded
10-206	MA	Alleged unfair hiring practices	Referred to Management
10-207	NF	Alleged theft of state property/kickbacks	Information Only
10-208	RF	Department of Children & Families information request	Referred to Management
10-209	NF	Alleged improper handling of vital statistics documents	Information Only
10-210	NF	Alleged improper closure of a health care practitioner complaint	Information Only
10-211	PI	Alleged bid tampering by a public employee	(Duplicate of 10-227)
10-212	MA	Alleged discrimination	Referred to Management
10-213	RF	Alleged harassment/intimidation	Referred to Management
10-214	NF	Alleged hiring of an unqualified applicant into a state position	Information Only
10-215	RF	Alleged failure to adhere to agency policy	Referred to Medical Quality Assurance
10-216	MA	Alleged theft/improper use of equipment/destruction of state property	Referred to Management
10-217	IN	Alleged misuse of state equipment	Partially Substantiated
10-218	RF	Alleged mishandling of federal funds	Referred to Dept. of Children & Families
10-219	MA	Alleged harassment	Referred to Management
10-220	MA	Alleged harassment/retaliation	Referred to Management
10-221	MA	Alleged abuse of power	Referred to Management
10-222	PI	Alleged discrimination based upon race/retaliation	No Violation of Policy
10-223	NF	Alleged discrimination/harassment	Information Only
10-224	RF	Alleged improper denial of service	Referred to Management
10-225	NF	Alleged improper employment separation	Information Only
10-227	PI	Alleged bid tampering by a public employee	Concluded Without Action
10-228	PI	Alleged conduct unbecoming a public employee/sexual harassment	Unsubstantiated

Legend	IN - Investigation	NF - Information Only	RF - Referral
WB - Whistle-blower	MA - Management Advisory	INA - Investigative Assist	PI - Preliminary Inquiry

Number	Type	Alleged Subject	Disposition
10-229	NF	Alleged improprieties resulting in death of a family member	Information Only
10-230	NF	Alleged systemic failures to take action regarding Environmental Health issues	Information Only
10-231	NF	Alleged inappropriate written reprimand	Information Only
10-232	NF	Alleged failure to produce public record	Information Only
10-233	IN	Alleged conduct unbecoming a public employee/violation of law of agency rule	Substantiated
10-234	MA	Alleged unfair discipline	Referral to Management
10-235	PI	Alleged improper employment hiring/health and safety violations	Unsubstantiated
10-236	NF	Alleged hostile work environment	Information Only
10-237	MA	Alleged harassment/retaliation	Referred to Management
10-238	NF	Alleged misconduct by a public employee	Information Only
10-239	NF	Alleged infractions by another state agency	Information Only
10-240	NF	Alleged violation of law or agency rule	Information Only
10-241	PI	Alleged HIPAA violations	Actions Taken by Management
10-242	NF	Alleged health care practitioner misconduct	Referred to Medical Quality Assurance
10-243	MA	Alleged improper closure of a health care practitioner complaint	Referred to Management
10-244	MA	Alleged improper closure of a health care practitioner complaint	Referred to Management
10-245	PI	Alleged violations of agency policy	Unfounded
10-246	PI	Alleged unsanitary and unsafe conditions at a state facility	Concluded Without Action
10-247	IN	Alleged tampering of security rights on IT equipment	Unsubstantiated
10-248	MA	Alleged improper use of state equipment	Referred to Management
10-249	PI	Alleged concerns about training and responsibilities of volunteers	Unfounded
10-250	IN	Alleged sexual harassment	Partially Substantiated
10-251	PI	Alleged discrimination based upon race/retaliation	Unsubstantiated
10-252	PI	Alleged theft of state property/negligence/failure to maintain accurate records	Concluded Without Action
10-253	NF	Alleged mismanagement at a state facility	Information Only
10-254	NF	Alleged sale of drugs at by a public employee	Information Only
10-255	NF	Alleged violations of agency policy	Information Only
10-256	RF	Alleged instance of domestic violence	Referred to Medical Quality Assurance
10-257	IN	Alleged discrimination based upon national origin	Unfounded
10-258	NF	Alleged conduct unbecoming a public employee/violation of law or agency rule	Information Only
10-259	PI	Alleged conduct unbecoming a public employee/HIPAA violation	Unfounded
10-260	PI	Alleged retaliation for participation in a sexual harassment complaint	Closed by Dismissal
10-261	MA	Alleged conduct unbecoming a public employee	Referred to Management
10-262	MA	Alleged conduct unbecoming a public employee/HIPAA violation	Referred to Management
10-263	PI	Alleged criminal fraud	Substantiated
10-265	NF	Alleged inappropriate approval of time and attendance records	Information Only
10-266	NF	Alleged disruptive behavior by public employees	Information Only
10-267	MA	Alleged inappropriate behavior by public employees	Referred to Management
10-268	MA	Alleged misuse of state equipment/HIPAA violation	Referred to Management
10-269	PI	Alleged retaliation for making a discrimination complaint	Unsubstantiated
10-270	PI	Alleged sabotage or destruction of state property	Unfounded
10-271	MA	Alleged false or defamatory accusations made by agency representatives	Referred to Management
10-272	MA	Alleged inappropriate conduct/security violation	Referred to Management
10-273	MA	Alleged misuse of program funding	Referred to Management
10-274	MA	Alleged conduct unbecoming a public employee	Referred to Management
10-275	NF	Alleged conduct unbecoming a public employee	Information Only

Legend	IN - Investigation	NF - Information Only	RF - Referral
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Number	Type	Alleged Subject	Disposition
10-277	PI	Alleged possible fraud	Concluded Without Action
10-278	NF	Alleged payroll errors	Information Only
10-279	MA	Alleged abuse and neglect of patient/HIPAA violation	Referred to Management
10-280	MA	Alleged improper closure of a health care practitioner complaint	Referred to Management
10-281	RF	Alleged misconduct towards contracted employees	Referred to Dept. of Mgmt. Services
10-282	PI	Alleged discrimination based upon race and gender	Unsubstantiated
10-284	RF	Alleged discrimination	Referred to Div. of Administration/EO
10-285	RF	Alleged hostile work environment	Referred to Management
10-286	PI	Alleged inappropriate conduct by a public employee	Substantiated
10-287	RF	Alleged tampering with data located on IT resources	Referred to Div. of Info. Technology
10-288	MA	Alleged hostile work environment/discrimination	Referred to Management
10-289	RF	Alleged denial of client services	Referred to Div. of Administration/EO
10-290	NF	Alleged explicit threat towards a public employee	Information Only
10-291	RF	Alleged mishandling of a Department of Corrections inmate grievance	Referred to Department of Corrections
10-292	RF	Alleged sanitation issue at a state institutional facility	Referred to Department of Corrections
10-293	RF	Alleged food service concerns at a state institutional facility	Referred to Department of Corrections
10-295	MA	Alleged improper and incorrect vital statistics record issued	Referred to Management
10-296	PI	Alleged harassment/retaliation	4-Unsubstantiated 2-Unfounded
10-297	NF	Alleged inappropriate remarks by a public employee	Information Only
10-298	MA	Alleged improper application of statute and/or agency rule	Referred to Management
10-299	RF	Alleged improper destruction of examination test results	Referred to Medical Quality Assurance
10-300	PI	Alleged discrimination based upon race	Unfounded
10-301	IN	Alleged discrimination based upon gender	Unfounded
10-302	PI	Alleged conduct unbecoming a public employee/attempted security breach	Unfounded
10-303	NF	Alleged impractical cell telephone bill process	Information Only
10-304	IN	Alleged inappropriate conduct by a public employee	Unfounded
10-305	IN	Alleged conduct unbecoming/violation of law or agency rule/theft	Substantiated
10-306	NF	Alleged outstanding criminal violations by a public employee	Information Only
10-307	MA	Alleged HIPAA violation	Referred to Management
10-308	RF	Alleged inappropriate conduct by a public employee/security violation/theft	Referred to Law Enforcement
10-309	NF	Alleged conduct unbecoming a public employee/violation of law or agency rule	Information Only
10-310	NF	Alleged mismanagement of state facility	Information Only
10-311	NF	Alleged discrimination/disparate treatment/hostile work environment	Information Only
10-312	RF	Alleged birth certificate and passport fraud	Referred to Management
11-001	RF	Alleged inappropriate behavior by a public employee/violation of agency policies	Referred to Management
11-002	RF	Alleged inaction by Prosecution Services Unit regarding loss of medical records	Referred to Medical Quality Assurance
11-003	RF	Alleged theft	Referred to Law Enforcement
11-004	MA	Alleged inappropriate conduct by a public employee	Referred to Management
11-005	RF	Alleged fraudulent letter	Referred to U.S. Postal Inspection Svcs.
11-006	RF	Alleged improper position appointment	Referred to Management
11-008	MA	Alleged HIPAA violation/inappropriate conduct	Referred to Management
11-009	NF	Alleged abuse/neglect	Information Only
11-011	NF	Alleged improper licensure of a convicted felon	Information Only
11-012	NF	Unidentified conduct unbecoming a public employee	Information Only
11-013	NF	Alleged licensure of a psychologist based upon false credentials	Information Only
11-014	RF	Alleged criminal activity by a public employee	Referred to Management

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Number	Type	Alleged Subject	Disposition
11-016	MA	Alleged conduct unbecoming a public employee	Referred to Management
11-017	RF	Alleged threat to destroy a state facility	Referred to Law Enforcement
11-018	MA	Alleged harassment/breach of confidentiality	Referred to Management
11-019	MA	Alleged harassment	Referred to Management
11-020	PI	Alleged violation of law or agency rule	Actions Taken by Management
11-021	RF	Alleged improper care by a health care practitioner	Referred to Medical Quality Assurance
11-022	NF	Alleged improper conduct by a contracted employee	Information Only
11-025	NF	Alleged negligence	Information Only
11-026	MA	Alleged improper use of state equipment	Referred to Management
11-027	MA	Alleged improper action by a county government employee	Referred to Management
11-028	MA	Alleged improper work assignments and waste of state resources	Referred to Management
11-029	MA	Alleged enforcement of unnecessary regulations	Referred to Management
11-030	MA	Alleged retaliation for participation in an investigation	Referred to Management
11-031	PI	Alleged conduct unbecoming a public employee/violation of law or agency rule	Unfounded
11-032	MA	Alleged inappropriate conduct/criminal activity/obstruction of justice	Referred to Management
11-033	PI	Alleged criminal activity by a public employee	Substantiated
11-034	NF	Alleged abuse of state resources	Referred to Department of Corrections
11-036	PI	Alleged theft via inappropriate use of a state issued purchasing card	Substantiated
11-037	PI	Alleged inappropriate conduct	Substantiated
11-038	NF	Alleged unnecessary contract with a medical facility	Information Only
11-039	PI	Alleged discrimination based upon race/retaliation	Unfounded
11-040	MA	Alleged lost or stolen state property	Referred to Management
11-041	MA	Alleged substandard practices by a licensed dentist	Referred to Management
11-042	MA	Alleged inappropriate conduct/security violation	Referred to Management
11-043	MA	Alleged conduct unbecoming a public employee/violation of law of agency rule	Referred to Management
11-044	MA	Alleged HIPAA violation	Referred to Management
11-045	PI	Alleged inappropriate hiring practices/hostile work environment	Unfounded
11-046	MA	Alleged inappropriate hiring practices	Referred to Management
11-048	NF	Alleged concerns related to employment with Childcare Food Program	Information Only
11-049	MA	Alleged unfair employment treatment and discipline	Referred to Management
11-050	NF	Alleged false information contained in an employee evaluation	Information Only
11-051	MA	Alleged HIPAA violation/intentional breach of client information	Referred to Management
11-052	MA	Alleged wrongful termination	Referred to Management
11-053	MA	Alleged hostile behavior by a public employee	Referred to Management
11-055	MA	Alleged unauthorized use of state equipment/violation of information security policy	Referred to Management
11-056	MA	Alleged inappropriate conduct/hostile work environment	Referred to Management
11-058	MA	Alleged improper closure of health care practitioner complaints	Referred to Management
11-059	RF	Alleged false information provided by a licensed practitioner	Referred to Medical Quality Assurance
11-060	MA	Alleged wrongful termination	Referred to Management
11-061	MA	Alleged improper closure of health care practitioner complaint	Referred to Management
11-062	RF	Alleged false information provided by a licensed practitioner	Referred to Medical Quality Assurance
11-064	NF	Alleged wrongful termination	Information Only
11-065	PI	Alleged retaliation towards a public employee	Unsubstantiated
11-066	NF	Alleged conduct unbecoming a public employee/poor performance	Information Only
11-069	NF	Alleged racism by a public employee	Information Only
11-070	MA	Alleged hostile work environment	Referred to Management

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11-071	NF	Alleged improper patient billing practices	Information Only
11-072	NF	Alleged mistreatment of a client at a state facility/neglect	Information Only
11-074	NF	Alleged conduct unbecoming a public employee	Information Only
11-075	NF	Alleged inappropriate conduct	Information Only
11-076	NF	Alleged improper behavior by a public employee	Information Only
11-077	MA	Alleged retaliation against a public employee	Referred to Management
11-079	MA	Alleged unfair treatment of health care practitioners	Referred to Management
11-080	NF	Alleged unlicensed distributor of drugs delivering to County Health Departments	Information Only
11-082	MA	Alleged inappropriate conduct/discrimination	Referred to Management
11-083	MA	Alleged inappropriate conduct/misuse of state equipment	Referred to Management
11-085	PI	Alleged disruptive conduct/dissent/misuse of state equip./HIPAA violation	Unfounded
11-087	PI	Alleged inappropriate conduct/security violation	Assisted FL Dept. of Law Enforcement
11-088	NF	Alleged hostile work environment	Information Only
11-089	NF	Alleged conduct unbecoming a public employee	Information Only
11-090	PI	Alleged misuse or abuse of position/violation of law of agency rule	Unfounded
11-091	RF	Alleged failure to report and follow-up abnormal lab results	Referred to Medical Quality Assurance
11-092	MA	Alleged waste of state funding related to unnecessary travel expenses	Referred to Management
11-095	NF	Alleged inappropriate conduct	Information Only
11-096	NF	Alleged misconduct by a licensed health care practitioner	Information Only
11-097	NF	Alleged insurance fraud	Information Only
11-098	PI	Alleged discrimination based upon age and national origin	No Jurisdiction
11-099	NF	Alleged waste of public funds	Referred to Management
11-100	MA	Alleged falsification of timesheets by a public employee	Referred to Management
11-101	RF	Alleged improper closure of a health care practitioner complaint	Referred to Medical Quality Assurance
11-104	MA	Alleged poor performance/conduct unbecoming /violation of law or agency rule	Substantiated
11-108	MA	Alleged inappropriate conduct/misuse of state equipment	Referred to Management
11-109	RF	Alleged dispute toward treatment of a patient	Referred to Medical Quality Assurance
11-110	NF	Alleged concern related to information listed on a birth certificate	Referred to Management
11-111	MA	Alleged inappropriate conduct by a public employee/harassment	Referred to Management
11-114	MA	Alleged improper supervisor-employee relationship	Referred to Management
11-115	MA	Alleged conduct unbecoming a public employee	Referred to Management
11-116	NF	Alleged conduct unbecoming a public employee	Information Only
11-117	RF	Alleged HIPAA violation	Referred to Law Enforcement
11-118	MA	Alleged misuse of position by a public employee	Referred to Management
11-119	RF	Alleged mismanagement by a public employee	Referred to Management
11-120	MA	Alleged improper denial of promotion	Referred to Management
11-122	RF	Alleged unfair performance evaluation of a public employee	Referred to Management
11-124	NF	Alleged inappropriate conduct by a public employee	Information Only
11-128	NF	Alleged racist comments made by a public employee	Information Only
11-131	NF	Alleged mishandling of an investigation	Information Only
11-133	NF	Alleged regulatory issue at Department of Business & Professional Regulation	Information Only
11-135	RF	Alleged violation of law (Nurse Practice Act)	Referred to Medical Quality Assurance
11-137	INA	Alleged inappropriate conduct/security violation	Assisted Department of Corrections
11-139	NF	Alleged unlawful employment practices/discrimination	Information Only
11-140	NF	Alleged unlawful employment practices/discrimination	Information Only
11-141	RF	Alleged wrongful terminations	Referred to Management

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Number	Type	Alleged Subject	Disposition
11-142	RF	Alleged wrongful termination/mismanagement	Referred to Management
11-143	NF	Alleged failure to provide requested information	Information Only
11-145	NF	Alleged missing medical record /HIPAA violation	Information Only
11-146	NF	Alleged HIPAA violation	Information Only
11-149	MA	Alleged overcharging client for inspection	Referred to Management
11-152	RF	Alleged environmental violations at a state correctional facility	Referred to Management

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**OFFICE OF INSPECTOR GENERAL
4052 Bald Cypress Way, Bin #A03
Tallahassee, FL 32399-1704**

**To report instances of fraud, waste, mismanagement,
discrimination, illegal or unethical conduct:**

**DOH Office of Inspector General
(850) 245-4141**

**Whistle-blower's Hotline
(850) 543-5353**