

Mission:

To protect, promote & improve the health of all people in Florida through integrated state, county & community efforts.

**Ron DeSantis**

Governor

Joseph A. Ladapo, MD, PhD

State Surgeon General

Vision: To be the Healthiest State in the Nation

August 3, 2023

Joseph A. Ladapo, MD, PhD
State Surgeon General
4052 Bald Cypress Way, Bin A-00
Tallahassee, Florida 32399

Dear Dr. Ladapo:

Enclosed is our internal audit report # A-2223-002, *Audit of Bureau of Tobacco Free Florida's Cessation Contract*. The report provides an independent evaluation of selected deliverables of the Department of Health's (Department) contract with Consumer Wellness Solutions, Inc. (Provider). We also assessed the validity and reliability of a performance measure presented in the Department's Long-Range Program Plan that measures the percentage of middle and high school students who report using tobacco products in the last 30 days.

The audit was conducted by Ashlea K. Mincy, CIGA, Assistant Director of Auditing, and supervised by Mark H. Boehmer, CPA, Director of Auditing.

Management agreed with the findings identified in the report. We will provide you a status update in six months detailing the progress management has made toward addressing the proposed corrective actions included in Appendix A of the report. The Provider was provided the opportunity to respond. The Provider's response may be found in Appendix B of the report.

If you wish to discuss the report, please let me know.

Sincerely,

Michael J. Bennett, CIA, CGAP, CIG
Inspector General

MJB/akm
Enclosure

cc: Melinda M. Miguel, Chief Inspector General, Executive Office of the Governor
Samantha Perry, CPA, Office of the Auditor General
Cassandra G. Pasley, BSN, JD, Chief of Staff
Kenneth A. Schepke, MD, FAEMS, Deputy Secretary for Health
Mike Mason, Assistant Deputy Secretary for Health
Melissa Jordan, MS, MPH, Assistant Deputy Secretary for Health
Jeff Cross, Senior Vice President, Prevention
Mark H. Boehmer, CPA, Director of Auditing



FLORIDA DEPARTMENT OF HEALTH
OFFICE OF INSPECTOR GENERAL

AUDIT OF BUREAU OF TOBACCO FREE FLORIDA'S
CESSATION CONTRACT

Report # A-2223-002 • August 3, 2023

Purpose of this project:

Review and evaluate selected deliverables of the Department of Health's (Department) contract with Consumer Wellness Solutions, Inc. (Provider) (Contract COTGA).

What we examined:

Contract COTGA, which was executed on July 29, 2014, and will end on June 30, 2024, managed by the Division of Community Health Promotion, Bureau of Tobacco Free Florida (Bureau). The focus of this audit was limited to activities occurring after the contract was amended on July 1, 2019. Additionally, we evaluated the reliability and validity of the performance measure that measures the percentage of middle and high school students who report using tobacco products in the last 30 days.

Summary of results:

We identified the following issues management should address to improve effectiveness and efficiency of operations:

- The Bureau's contract file for Contract COTGA was not organized and complete for the full term of the contract, as required by Department policy.
- The Bureau was unable to provide documentary evidence supporting supervisory review of the contract file for Contract COTGA occurred within specified time frames required by Department policy.
- Contract monitoring efforts related to Contract COTGA were inadequate and did not fully comply with requirements of Department policy.

We informed management under separate cover, of an additional issue which did not rise to the level of a report comment.

Additional details follow below. Management's response to the issues noted in this report may be found in **Appendix A**. The Provider's response to the issues noted may be found in **Appendix B**.

BACKGROUND

Pursuant to section 381.84, Florida Statutes, the Department conducts a comprehensive, statewide tobacco education and use prevention program consistent with the recommendations for effective program components contained in the 1999 Best Practices for Comprehensive Tobacco Control Programs of the United States Centers for Disease Control and Prevention.

Contract COTGA provides for free tobacco cessation counseling, services, and resources accessible to all eligible Florida residents via the telephone, WebCoach®, or by other modalities as determined by the Department.

DETAILED RESULTS AND RECOMMENDATIONS

Our audit identified the following opportunities for improving effectiveness and efficiencies in operations:

1. The Bureau's contract file for Contract COTGA was not organized and complete for the full term of the contract, as required by Department policy.

- DOHP 250-14-19, *Contractual Services*, explains the contract manager's (CM) file is the official record of contract performance and payments, and must be maintained for a period of six years following contract closeout, or the resolution of any pending action (i.e., legal, audit), whichever is later. It further explains all contract documents should be maintained in one file and consist of two sub-files – a procurement file and a contract file.
- The contract required the Provider to request payments on a quarterly basis through submission of a properly completed invoice with support documentation. Additionally, the contract required the Provider submit a disaster plan, detailing what provisions are in place to handle an emergency or disaster situation, to the CM at the beginning of each fiscal year. Therefore, the CM file would need to include the quarterly invoices, support documentation, and annual disaster plans to document contract performance and payments.
- The former CM and former CM Supervisor reported multiple times during the audit that the following information could not be located:
 1. Fiscal Year 2020-2021 Quarter 4 Invoice and Support Documentation
 2. Fiscal Year 2021-2022 Quarters 1-3 Invoice and Support Documentation
 3. Provider's Annual Disaster Recovery Plan
- After completion of audit testing, Bureau management provided the missing invoices; however, they were still unable to provide the Provider's Annual Disaster Recovery Plan for 2019, 2020, and 2022.
- Management reported that "the CM Supervisor was newly hired to the position at the time of audit discovery. Additionally, the contract was re-assigned to a new CM at the time of discovery due to staff resignation. These staff changes resulted in inability to efficiently locate all requested documentation."
- The Bureau' has a responsibility to ensure all contract files are maintained in a manner that will reflect appropriate accountability over efforts by their chosen CMs to manage those contracts. The ability to sufficiently convey that accountability is impeded when the official contract performance record (the contract file) is not maintained in a complete and/or organized manner.

We recommend Bureau management take appropriate steps to ensure all provider contract files are maintained in compliance with DOHP 250-14-19, *Contractual Services*.

2. The Bureau was unable provide documentary evidence supporting supervisory review of the contract file for Contract COTGA occurred within specified time frames required by Department policy.

- DOHP 250-14-19, *Contractual Services*, explains a CM's supervisor is responsible to conduct a review of the contract file every six months.

- Six supervisory contract file reviews were required to have been completed between July 1, 2019 and June 30, 2022. However, during that time period the Bureau was only able to provide documentation that one supervisory contract file review was conducted, on June 16, 2021.
- Inadequate supervisory review increases the risk deliverables for a particular contract will not be provided in accordance with contract terms and the risk a contract file will be maintained in an incomplete and/or disorganized manner that impedes accountability.

We recommend Bureau management take appropriate steps to ensure contract file supervisory reviews are adequately and timely performed in compliance with DOHP 250-14-19, Contractual Services.

3. Contract monitoring efforts related to Contract COTGA were inadequate and did not fully comply with requirements of Department policy.

- The CM assigned to Contract COTGA has the responsibility to also manage five additional contracts.
- Section V.E.4, DOHP 250-14-19, *Contractual Services*, requires a CM assigned multiple direct service contracts to conduct an annual risk assessment to determine which contracts should be monitored on-site.
- We were provided evidence the CM for Contract COTGA completed one risk assessment when assigned responsibility of this contract in January 2020. However, we were provided no evidence of any other risk assessment being completed during our review period.
- Additionally, our audit determined contract monitoring for Contract COTGA was lacking and did not document that the Provider successfully completed all deliverables. For example:
 - The contract requires the Provider employ a minimum of 35 Quit Coach® staff to be maintained throughout the contract term, who are trained in the required areas as given in the Provider's protocols, reside in Florida and are tobacco-free while employed. The CM did not document the verification that the Provider employed the minimum number of Quit Coach® staff that were Florida residents.
 - The contract requires the Provider submit a monthly Telephone Activity Report, a WebCoach® Activity Report, and a Nicotine Replacement Therapy Report. Specific information is required to be included with each monthly report. The documentation provided by the CM with the contract file included quarterly reports, not monthly, and did not include all required information. For example, the Telephone Activity Report did not include the number of calls by county, number of calls by age group, or caller demographics, as required by the contract.
- DOHP 250-14-19, *Contractual Services*, explains successful monitoring is accomplished through a combination of the review of documentation from a provider, input from service recipients and others, and visits to the site of service delivery. For the Department to react quickly to ensure a provider is spending taxpayer funds appropriately, CMs must conduct adequate monitoring.

We recommend Bureau management take appropriate steps to ensure CMs conduct an annual risk assessment when managing multiple contracts to comply with section V.E.4, DOHP 250-14-19, Contractual Services.

We recommend Bureau management continue developing and enhancing contract monitoring processes to ensure all contract deliverables are appropriately evaluated for compliance with contract terms and all contract monitoring efforts fully comply with the requirements of DOHP 250-14-19, Contractual Services.

SUPPLEMENTAL INFORMATION

Section 20.055, Florida Statutes, charges the Department's Office of Inspector General with responsibility to provide a central point for coordination of activities that promote accountability, integrity, and efficiency in government.

Ashlea K. Mincy, CIGA, Assistant Director of Auditing, conducted the audit under the supervision of Mark H. Boehmer, CPA, Director of Auditing.

Our methodology included reviewing Florida law; DOHP 250-14-19, *Contractual Services*; applicable documentation; appropriate contract manager files; and the Department's Long Range Performance Plan for Fiscal Years 2023-2004 through 2027-2028. We also interviewed key management, the CM, the CM's supervisor, and the Provider.

This audit was conducted in conformance with *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors, as provided by section 20.055(6)(a), Florida Statutes, and as recommended by Quality Standards for Audits by Offices of Inspector General (*Principles and Standards for Offices of Inspectors General*, Association of Inspectors General).

We want to thank management and staff in the Department's Bureau of Tobacco Free Florida for the information and documentation they provided, and for their cooperation throughout the project.

All final reports are available on our website at www.FloridaHealth.gov (search: internal audit). If you have questions or comments, please contact us by the following means:

Address:

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

Email:

inspectorgeneral@flhealth.gov

Phone:

850-245-4141

APPENDIX A: MANAGEMENT RESPONSE

	Recommendation	Management Response
1	<p><i>We recommend Bureau management take appropriate steps to ensure all provider contract files are maintained in compliance with DOHP 250-14-19, Contractual Services.</i></p>	<p>We concur.</p> <p>The Bureau is initiating the development of a desk reference that will be drafted by each CM. The desk reference will document contractual tasks that occur for each contract on a weekly, monthly, quarterly and annual basis. The desk reference will also include contract document filing information such as folder organization and naming conventions. The desk reference will also function as a transitional guide during staff vacancies and/or contract re-assignments. Development of the desk reference along with quarterly updates to the file will be included in contract manager performance expectations. The Bureau hired a Contract Liaison in June 2023 to provide continued quality improvement and training to all certified CMs within the Bureau.</p> <p>The completion date indicated below references initial draft desk reference documents generated by CMs and inclusion in performance expectations.</p> <p>Contact: Raymond Calixte</p> <p>Anticipated Completion Date: September 29, 2023</p>
2	<p><i>We recommend Bureau management take appropriate steps to ensure contract file supervisory reviews are adequately and timely performed in compliance with DOHP 250-14-19, Contractual Services.</i></p>	<p>We concur.</p> <p>The Bureau Contract Liaison is maintaining a master file with information from each contract managed within the Bureau. This file will track six-month supervisory review of each contract. CM supervisors will have access to file to schedule and report timely review. All supervisors with direct reports who manage contracts will have a performance expectation added to the fiscal year 2023-2024 performance evaluation that requires review of contract files for a score of 3 or better.</p> <p>The projected completion date below references completion of contract master file with supervisory review dates and inclusion of review in supervisor performance expectations.</p> <p>Contact: Laura Corbin</p> <p>Anticipated Completion Date: September 15, 2023</p>
3.1	<p><i>We recommend Bureau management take appropriate steps to ensure CMs conduct an annual risk assessment when managing multiple contracts to comply with section V.E.4, DOHP 250-14-19, Contractual Services.</i></p>	<p>We concur.</p> <p>The Bureau will set a deadline of August 31 of each fiscal year for CMs who manage multiple direct service contracts to complete a risk assessment. A copy of the risk assessment must be added to the contract file and sent to the Bureau Contract Liaison. Completion of this task will be included in the CM's performance expectations.</p> <p>Contact: Laura Corbin</p> <p>Anticipated Completion Date: August 31, 2023</p>

<p>3.2</p>	<p><i>We recommend Bureau management continue developing and enhancing contract monitoring processes to ensure all contract deliverables are appropriately evaluated for compliance with contract terms and all contract monitoring efforts fully comply with the requirements of DOHP 250-14-19, Contractual Services.</i></p>	<p>We concur.</p> <p>The Bureau will identify and adhere to a filing process for all deliverables that are not associated with backup documentation required to accompany an invoice. The Bureau Contract Liaison will have the responsibility to CM files to ensure all deliverables are being retained either electronically or in the physical contract file. The Bureau Contract Liaison will also begin holding monthly CM technical assistance meetings to review requirements of DOHP 250-14-19, <i>Contractual Services</i> and communicate new information from Office of Contract Administration.</p> <p>The completion date below references final monthly contract manager technical assistance meeting for fiscal year 2023-2024.</p> <p>Contact: Laura Corbin</p> <p>Anticipated Completion Date: June 28, 2024</p>
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APPENDIX B: PROVIDER'S RESPONSE

RVOHealth

1423 Red Ventures Drive,
Building RV4, 3rd floor
Fort Mill, SC 29707
jcross@rvohealth.com

28 July 2023

Mark H. Boehmer, CPA, Director of Auditing
Department of Health
Office of Inspector General
4052 Bald Cypress Way, Bin A-03
Tallahassee, FL 32399-1704

Dear Mark Boehmer,

Thank you for the opportunity to comment on your office's findings described in the preliminary and tentative report for *Audit of Bureau of Tobacco Free Florida's Cessation Contract*. Having provided tobacco cessation services to over 800,000 Floridians since 2009, we deeply value our partnership with the Bureau of Tobacco Free Florida (BTFF) and have some additional insight that may be of use to your office.

The report describes concerns with contract monitoring of Contract COTGA, executed June 29, 2014, as amended ("Contract COTGA"). Despite recent BTFF staff transitions, we feel that communication from staff has remained strong; we have been able to maintain consistent working relationships with BTFF and deliver best-in-class cessation services to Floridians. Our senior client manager assigned to Contract COTGA meets weekly with the BTFF contract manager and other staff to provide updates on contract tasks, manage change, address issues, and discuss emergent needs. With that said, we welcome suggestions for ways to better support staff's contract monitoring practices.

Regarding the missing documentation noted, we work closely with our BTFF contacts to ensure all required reports and data are provided and supplement the same as necessary. Below is clarification on some specific items noted, which we request be included in the final report.

- **Quit Coaches:** Our staffing plan temporarily changed in connection with our COVID response, but we're happy to report we currently have 38 Quit Coaches/Enrollment Specialists residing in Florida. This exceeds the requirement of Contract COTGA.

- **Disaster Recovery Plan:** We have maintained and provided to our BTFF contacts a disaster recovery plan throughout the term of the Contract COTGA. Attached please find our current plan and the missing years identified for your reference. [Reviewed. Intentionally not included in the report.](#)
- **Reporting deliverables:** While the Telephone Activity Report did not disaggregate data by county, age, and demographics, these data points were reported in greater detail as part of separate Caller Type by County and Demographics reports. We are happy to discuss updated reporting deliverables and amend the contract, as needed.

We hope these comments are helpful as you conclude the audit. If you need further action from us, please let us know. Thank you, again, and we look forward to continuously improving the way in which we do business with the state of Florida.

Sincerely,



Jeff Cross

Senior Vice President, Prevention