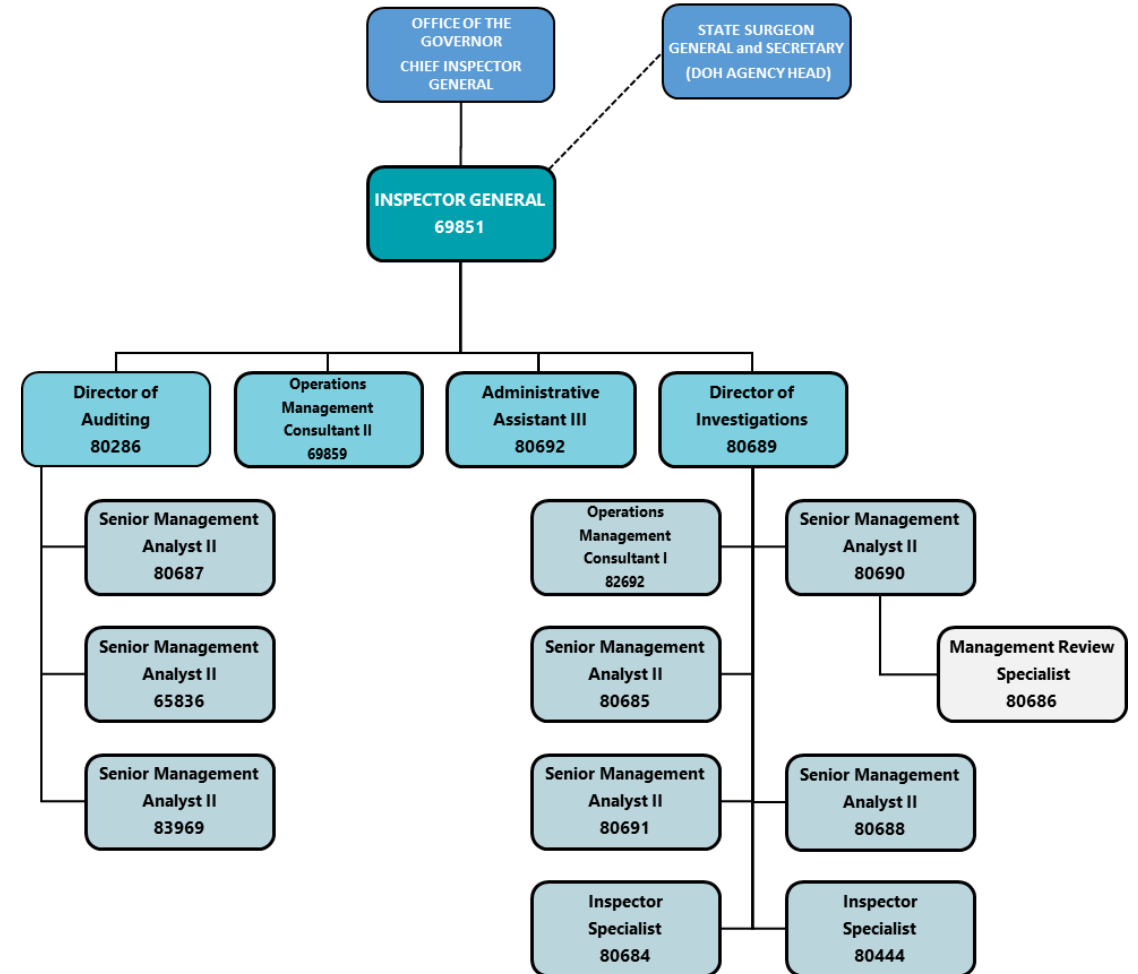


***OFFICE OF
INSPECTOR
GENERAL***



OFFICE ORGANIZATION



Authority and Responsibility

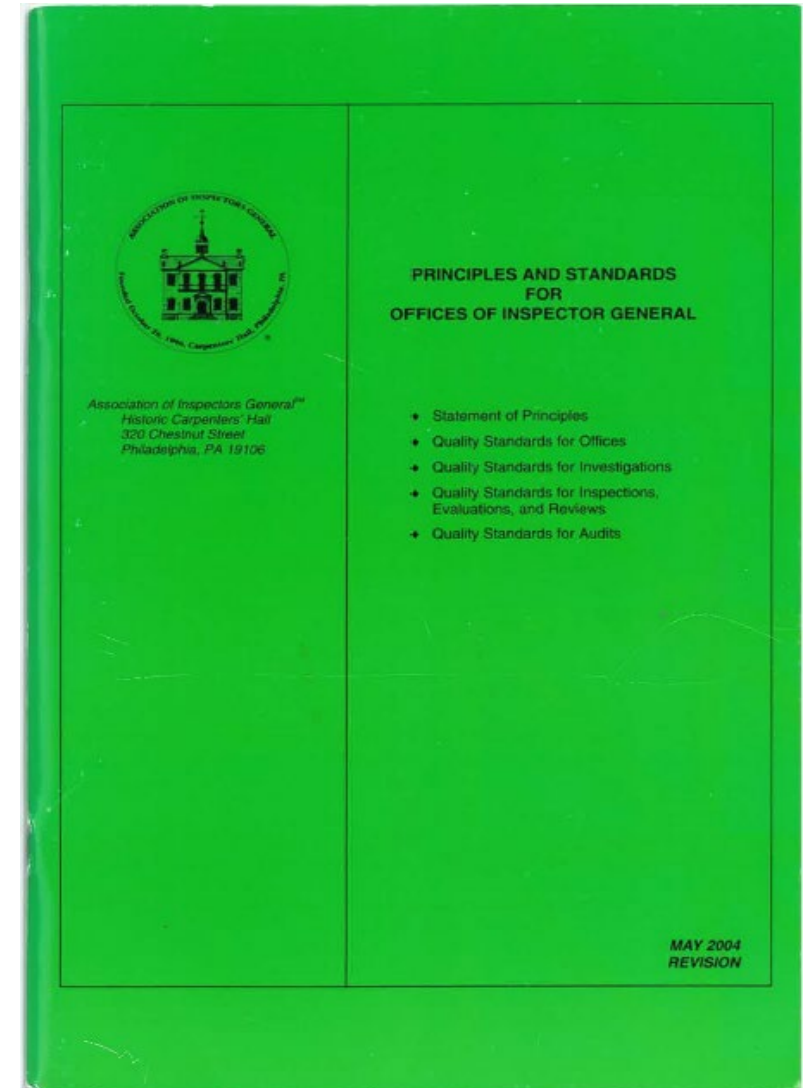
- ❖ Each state agency has an Office of Inspector General (OIG)
- ❖ Authority:
 - ❖ Section 20.055, Florida Statutes (F.S.)
- ❖ Primary Responsibility:
 - ❖ The Inspector General will keep the State Surgeon General informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the Department; recommend corrective actions to address any concerns identified through audits and investigations; and report on the progress made in implementing corrective actions taken by management to address those concerns.

Independence

- ❖ The DOH Inspector General (IG), as are all Inspector General in agencies that are considered a “governor’s agency,” is a direct report to the Chief Inspector General within the Executive Office of the Governor and administratively reports to the State Surgeon General
- ❖ The OIG conducts its activities free of actual or perceived impairments or influence. As such, neither the agency head nor agency staff shall prevent or prohibit OIG staff from initiating, conducting or completing an audit or investigative activity approved by the IG intended to address potential inefficiencies, ineffectiveness, or alleged wrongdoing within the authority of the OIG.

OIG Standards

The OIG is required to comply with the *Principals and Standards for Offices of Inspector General*, published by the Association of Inspectors General. This publication is commonly referred to as the “Green Book”.



Annual Report

No later than September 30 of each year, the OIG must publish and submit an Annual Report to the State Surgeon General summarizing the activities of the OIG during the preceding fiscal year. Included in this report are the results of all audit activities and significant investigative activities of the OIG.



The **FLORIDA** DEPARTMENT OF HEALTH
Office of Inspector General

ANNUAL REPORT

Fiscal Year Ending June 30, 2018



Celeste Philip, MD, MPH, Surgeon General and Secretary

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

Mission of the OIG

- ❖ To provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government.
- ❖ **Internal Audit Section:**

Review and evaluate internal controls necessary to ensure the fiscal accountability of the state agency. The inspector general shall conduct financial, compliance, electronic data processing, and performance audits of the agency and prepare audit reports of his or her findings.
- ❖ **Internal Investigations Section:**

Initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government.

Similarities between Audits and Investigations

- ❖ Both gather background information to assist with the development of detailed project plans which must be approved by OIG management before the project commences.
- ❖ Both gather evidence throughout the project to support conclusions reached.
- ❖ Both results in written, published reports.
- ❖ Both make recommendations to management, but not the specific course of how to address the issue. The OIG must remain independent of management action.
- ❖ Both require management to report back to the OIG on corrective actions taken.
- ❖ Both functions receive independent review every 3 years for compliance with Green Book standards and their respective specific industry standards (mentioned later).

Differences between Audits and Investigations

- ❖ Audits are typically seen as both a reactive process and a proactive process. Investigations are strictly a reactive process.
- ❖ Audits can be pre-planned months or years in advance. Investigations cannot be pre-planned as they can only occur based upon an allegation of event(s) that has occurred or is currently occurring.
- ❖ Audits typically focus on operations and/or processes. Investigations typically focus on actions of individuals.
- ❖ Audits primarily consist of identifying risks and evaluating controls to determine efficiency, effectiveness, and compliance in operations and/or processes. Investigations primarily consist of interviews with key witness and review of documented evidence to address the specific allegations that were presented.
- ❖ Audits are subject to public records disclosure while a project is active. Investigations of misconduct are exempt from public record disclosure until the project is complete.

Cooperation

- ❖ Section 20.055 (5), Florida Statutes, states, “It is the duty of every state officer, employee, agency, special district, board, commission, contractor, and subcontractor to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant to this section”.
- ❖ DOH Policy 60-8, *Discipline*, states failure to respond or provide truthful information during an internal investigation, including providing information that is incomplete or misleading, or making an omission or misstatement of material fact, is a violation of agency rules.
- ❖ DOH Policy 5-8, *Cooperation with Inspector General Activities*, was published in 2021. This policy further defines the expectations and rights of all DOH employees when asked to assist or participate in an OIG activity.

Jurisdiction and Access to Records

- ❖ DOH OIG audit and investigative activities focus on DOH operations, DOH employees, and contractors and subcontractors as it relates to contracts DOH has with them.
- ❖ Section 20.055, Florida Statutes, affords all Offices of Inspector General access to any records, data, or other information of the Department deemed necessary to carry out their duties. As such, no Department employee can deny access to any records, data, or other information requested by OIG staff as part of an audit or investigative activity.

INTERNAL AUDIT



Internal Audit: Major Functions Performed

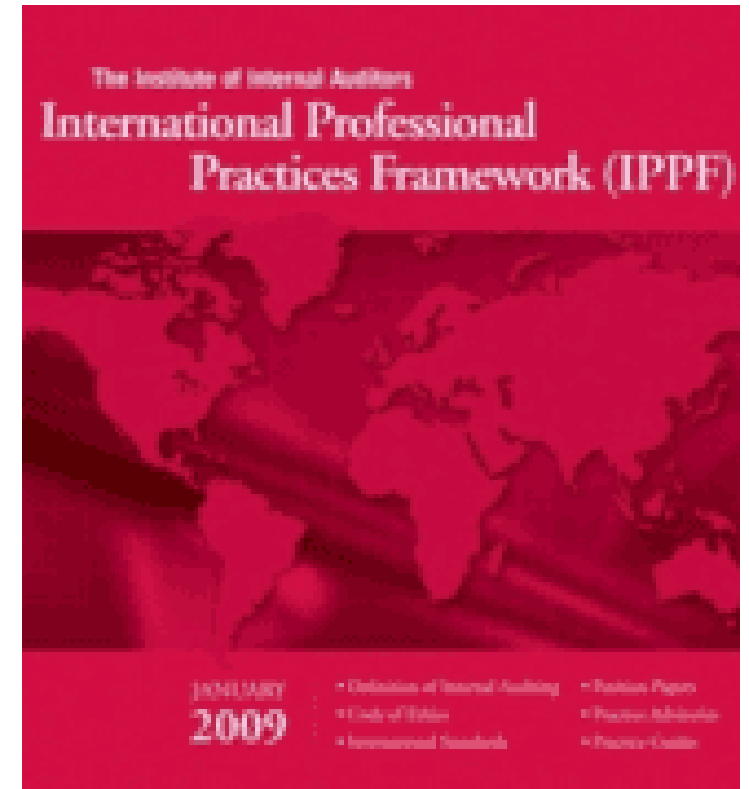
- ❖ Risk Assessment
- ❖ Annual Audit Plan
- ❖ Engagements (Projects)

Internal Audit: Types of Engagements

- ❖ Assurance Activities (Audit)
- ❖ Reviews
- ❖ Consulting Activities
- ❖ Special Projects

Internal Audit: Standards – Red Book

- ❖ Audits (Assurance Activities) and Consulting Activities must adhere to industry standards known as the *International Standards for the Professional Practice of Internal Auditing* as published by The Institute of Internal Auditors. This publication is commonly referred to as the “Red Book”.
- ❖ The Internal Audit Section of the OIG goes through an audit every three years by the Office of the Auditor General to ensure the OIG meets Red Book standards.



Internal Audit: What Prompts an Audit?

- ❖ Risk Assessment results
- ❖ Management requests
- ❖ Issues identified in an Investigation
- ❖ Issues identified in an Incident Report
- ❖ Spin-offs from previous Audit Projects

Internal Audit: Risk Assessment Process

What is Risk?

- ❖ The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of **impact** and **likelihood**.

How is Risk managed?

- ❖ Controls are the policies, procedures, and activities that are part of a control framework, designed to ensure risks are minimized to as low as reasonably possible given monetary, physical, and other resource constraints.

Internal Audit: Risk Assessment Process (continued)

- ❖ The OIG conducts an annual risk assessment of DOH operations and processes to identify areas of risk and assess the impact and likelihood of those risks.
- ❖ The OIG will seek the assistance of management to provide much of this information. This is conducted through risk assessment surveys, discussions with management, review of legislative changes, and various other sources.
- ❖ Based upon the results of the risk assessment; management requests; and issues identified in previous audits, investigations, and incident reports; the OIG will develop an annual and long-term audit plan that will identify DOH operations and processes that will be the focus of an internal audit engagement.

Internal Audit Engagement Process

- ❖ Entrance Conference
- ❖ Preliminary Planning
- ❖ Issue Engagement Letter (which includes Scope and Objectives)
- ❖ Conduct Fieldwork
- ❖ Issue Confirmation Letter
- ❖ Exit Conference
- ❖ Delivery of Preliminary & Tentative Findings (P&T or Draft Report)
- ❖ Receive Management's Response and Corrective Actions
- ❖ Publish Final Report
- ❖ Follow-up at six-month intervals until all corrective actions are complete or management assumes the risk.

Internal Audit: Reports

- ❖ Contractors or other “individuals substantially affected” (non-DOH employees) are advised they may submit a written response within 20 working days after the receipt of the findings, which shall be included in the final report. This does not apply if the investigation is considered confidential or exempt from public disclosure.
- ❖ Published final reports are shared with:
 - ❖ DOH Executive Management and affected Program Management
 - ❖ Office of the Auditor General
 - ❖ Executive Office of the Governor, Chief Inspector General
 - ❖ Executive Office of the Governor, Office of Policy and Budget (OPB)
 - ❖ Public – via the DOH External Website
- ❖ Six-month follow-up reports are shared with:
 - ❖ DOH Executive Management and affected Program Management

Internal Audit: Key Things to Remember

- ❖ OIG audit staff are DOH employees too and we all want the Department to be as successful as possible in delivering quality health care to all Floridians.
- ❖ An audit engagement should not be viewed as a “gotcha” event. It is intended to provide management with an independent assessment of DOH functions and operations to assist management in their decision-making and to ensure functions and operations successfully meet their overall purpose and objective.
- ❖ If there are issues that need to be addressed, it is better that those issues are discovered early on by OIG staff so that they can be identified and corrected by management before they become an issue that causes serious problems and are exposed by the media or the public.

INTERNAL INVESTIGATIONS



Internal Investigations: Major Functions Performed

- ❖ Complaint Intake
- ❖ Whistle-blower Determinations
- ❖ Preliminary Inquiry
- ❖ Investigative Services

Internal Investigations: Investigative Services by the OIG

(OIG report is issued)

- ❖ Internal Investigation
- ❖ Whistle-blower (WB) Investigation
- ❖ Management Advisory
- ❖ External Referral (sometimes)

Internal Investigations: Investigative Services by the OIG

(no OIG report issued)

- ❖ Internal Management Referral
- ❖ External Referral (sometimes)
- ❖ No Further Action

Internal Investigations: Accreditation

- ❖ Since 2011, the OIG has been accredited by the Florida Commission for Law Enforcement Accreditation, Inc.
- ❖ Being accredited means the OIG adheres to the highest levels of professionalism, strictly follows a set of Standards established by the Commission, and provides accountability and transparency in its operation. OIGs that are accredited go through a re-accreditation process every three years by independent assessors to ensure the OIG continues to meet the Standards.



Internal Investigations: What Prompts an Investigation?

- ❖ Internal and External Complaints
- ❖ Management requests
- ❖ Issues identified in an Audit
- ❖ Misconduct noted in an Incident Report
- ❖ Spin-offs from previous Investigations

Internal Investigations: Complaints - General Rules and Exceptions

- ❖ The OIG is typically the central receiving point for all internal complaints in the Department.
- ❖ Complaints within the jurisdiction of the OIG include DOH employees, contractors, or subcontractors that may have participated in administrative actions considered to involve fraud, waste, mismanagement, misconduct, or other abuses in state government.

Internal Investigations: Complaints - General Rules and Exceptions (continued)

Complaints **NOT** within the purview of the OIG include:

- ❖ Complaints involving discrimination, sexual harassment, or accommodations afforded per the Americans with Disabilities Act (ADA) against DOH employees or client access to DOH-provided services. These types of complaints are handled by the Equal Opportunity Section within the Office of General Counsel.
- ❖ Complaints regarding decisions of Medical Boards or Medical Quality Assurance (MQA) Investigators. The OIG does not have the authority or expertise to question and/or challenge medically related decisions, MQA has their own complaint process.
- ❖ Complaints strictly considered to be criminal. These types of complaints are handled by appropriate law enforcement. (It is possible for the OIG to work on administrative aspects of a case simultaneously with law enforcement.)

Internal Investigations: Sources of Complaints

- ❖ Complaints may be received from citizens, clients, current and former employees, contractors and their current and former employees, other state agencies, the Office of the Chief Inspector General, or may be created as the result on an DOH Incident Report.
- ❖ Complaints may be written or verbal and may be communicated to the OIG by phone, mail, fax, email, or hand delivery.
- ❖ The complainant may make their identity know to us or they may file a complaint anonymously.

Internal Investigations: Anonymous Complaints

- ❖ While someone may file an anonymous complaint, there are some disadvantages to doing so that may hinder the OIG's ability to open a case.
- ❖ To open a case for possible investigation, not only must the complaint fall within the OIG's jurisdiction (as mentioned earlier), but the OIG must have enough details (the "who, what, when, where, and whys") in the complaint to warrant opening a case. The OIG does not go on "fishing expeditions" to discover details when most or all the information in the original complaint was vague and/or non-specific.
- ❖ With an anonymous complaint, the OIG is unable to reach back out to the complainant to obtain additional information and/or clarification that is sometimes needed. Thus, the OIG may not have enough details in the original complaint to justify opening a case.

Internal Investigations: Complaints Review Process

- ❖ If the complainant is known, they are usually contacted to ensure the OIG understands the nature of the complaint and gather some basic background information.
- ❖ The IG has full discretion whether to investigate or not to investigate most complaints. According to section 20.055 (7)(b), Florida Statutes, the OIG shall “receive and consider the 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 the inspector general deems appropriate.**”

Internal Investigations: Complaints Review Process (continued)

OIG management considers a variety of factors when determining the best course of action for handling each non-WB complaint. Before a decision is made on the course of action, OIG management considers the following factors, among others, for each allegation:

- ❖ Does the allegation suggest a violation of law, rule, and/or policy?
- ❖ Supporting evidence for each allegation provided by the complainant(s)
- ❖ OIG staff resources and expertise needed and available
- ❖ Seriousness of the allegation
- ❖ Could additional evidence be reasonably obtained by OIG staff?
- ❖ Is the allegation a management issue, best handled by local management?

Internal Investigations: Complaints Review Process (continued)

Following the initial review, the OIG assigns the complaint one of six categories:

- ❖ **Preliminary Inquiry** – the complaint needs further review to determine the course of action that will be taken.
- ❖ **No Further Action** – the complaint does not meet the standard for further review or investigative action and is closed.
- ❖ **External Referral** – the complaint falls under the jurisdiction of another entity and it is referred to that entity.
- ❖ **Management Advisory or Management Referral** – the complaint is determined to be more of a management issue and is sent to management for review and action deemed appropriate. Management may be asked to report back to the OIG their results and any action taken.
- ❖ **Internal Investigation** – the non-WB complaint will be investigated by OIG staff.
- ❖ **Whistle-blower (WB) Investigation** – the complaint will be investigated by the OIG as a whistle-blower investigation, subject to the requirements of the Whistle-blower's Act.

Internal Investigations: Whistle-blower Act

- ❖ Another aspect of the Complaints Review Process is evaluation for whistle-blower status. The OIG receives and coordinates all activities of the Department for Whistle-blower's Act investigations pursuant to Sections 112.3187 – 112.31895, Florida Statutes.
- ❖ Individuals who meet certain criteria as defined in the Whistle-blower's Act will be granted whistle-blower status. In these instances, their identity will remain protected from public disclosure during and after the investigation is completed.
- ❖ All complainants are automatically evaluated for whistle-blower status, which is solely determined by the OIG. A complainant does not have to ask to be considered as a whistle-blower. At the same time, a complainant cannot declare themselves a whistle-blower.

Internal Investigations: Whistle-blower Act (continued)

- ❖ Just because a complainant has been declared as a whistle-blower does not guarantee that an investigation will be conducted. That is a separate determination dependent on the information provided in the complaint.
- ❖ Whistle-blower determinations and whistle-blower investigations have specific time frames and conditions that must be met. However, extensions are allowed to be requested for extenuating circumstances.
- ❖ Designated whistle-blowers are not exempt from discipline for misconduct or poor performance if they were a participant in any act of wrongdoing discovered during the investigation. Their protected status only applies to their reporting of suspected wrongdoing.

Internal Investigations: Investigative Process

- ❖ The investigative process usually involves gathering background information, developing an investigative plan, carrying out the investigative plan through interviews and gathering formal evidence, drawing conclusions, and writing a report that addresses each allegation and adds any additional findings discovered throughout the investigation.
- ❖ OIG investigators must identify the complainants (those who file the complaint), the subjects (those who allegedly committed wrongdoing), and witnesses (those who may have evidence or testimony that could either help support or refute an allegation).
- ❖ OIG investigators are assigned many cases simultaneously. Cases are prioritized based upon a variety of factors including: the types and seriousness of the allegations, whether criminal activity may be present, whether a member of management is considered a subject, or whether the investigation may be media sensitive.

Internal Investigations: Investigative Process (continued)

- ❖ Each allegation investigated will either be substantiated, unsubstantiated, or unfounded based upon the preponderance (51%) of the evidence gathered. Also, a policy failure could be identified which signifies that a violation of policy could not be established because a policy was either nonexistent or did not address the actions sufficiently.
- ❖ The OIG does not provide routine status updates or briefings to management, complainants, or subjects regarding open investigations.
- ❖ The OIG makes every attempt to complete investigations in a timely manner. However, timeliness may be affected by complexity of the case, number of allegations, investigator caseload and criticality of other cases, whether criminal violations may be present, and the cooperation received during the investigation.

Internal Investigations: Investigative Process (continued)

- ❖ If an investigation has been deemed to be confidential (example: whistle-blower investigations), the OIG cannot acknowledge the existence or non-existence of a complaint or an investigation.
- ❖ The OIG will typically notify management in advance if an investigator will be visiting onsite to conduct work, but will not typically provide details of what they will be reviewing or who they will be speaking with. The complainant, witnesses and the subject of an investigation will be notified in advance when they are to be interviewed or contacted to provide documentation or information.
- ❖ The OIG does not place employees on administrative leave while an investigation is ongoing. This decision is made by management, in consultation with the Bureau of Personnel and Human Resource Management.

Internal Investigations: Interviews

- ❖ During most OIG investigations, the complainants, witnesses, and subjects are interviewed. Interviews may be informal (non-sworn) and formal (sworn, under oath). Formal interviews are typically audio recorded for the protection of the person being interviewed and the investigator. In certain circumstances, an investigator may use an interrogatory affidavit in place of a formal interview.
- ❖ Typically, complainants are interviewed first, followed by witnesses, then subjects, who are interviewed last. Certain circumstances may dictate a different order.
- ❖ Interviews are generally conducted away from the employee's immediate work area.

Internal Investigations: Interviews (continued)

- ❖ Supervisors should not try to prevent, influence, or interfere in any way with an individual's right to participate and answer questions honestly in an OIG investigation interview.
- ❖ Employees do not have to share an OIG affidavit with management at any time.
- ❖ The time needed for participation in an OIG interview is part of their normal work hours. Supervisors should not refuse or request employees to use leave time or non-work hours to participate in an OIG interview. OIG staff will do everything reasonable to ensure work operations are minimally affected.
- ❖ Employees should not discuss details of interviews with other employees or management.

Internal Investigations: Reports

- ❖ The OIG sends final investigative reports to the State Surgeon General or the appropriate Deputy Secretary, except for Whistle-blower investigations, which are reported pursuant to Section 112.3189, Florida Statutes.
- ❖ Additional copies of reports are distributed as determined by the Inspector General.
- ❖ Complainants and subjects of an investigation will be notified of the completion of a report and upon their request, may receive a courtesy copy of the report.

Internal Investigations: Reports (continued)

- ❖ Contractors or other substantially affected individuals outside of DOH employment are advised in writing that they may submit a written response within 20 working days after the receipt of the findings. This response, and any OIG rebuttal to their response, shall be included in the final report. This does not apply to current or former DOH employees or if the investigation is considered confidential or exempt from public disclosure.
- ❖ The OIG does not recommend discipline in any investigative reports. All disciplinary actions, including suspensions or dismissals, are at the sole discretion of management. The OIG does not request management provide a response to disciplinary actions taken and does not evaluate, comment or pass judgement on any disciplinary actions taken by management.
- ❖ The OIG typically requests management provide a written response regarding actions taken in response to process or operational findings in the report. Any corrective actions taken by management to address process or operational findings usually require periodic follow-up until the corrective actions are complete.

Internal Investigations: Criminal Referrals

- ❖ The OIG conducts administrative investigations. As required by Section 20.055 (7)(c), Florida Statutes, the OIG will report criminal violations expeditiously to the Florida Department of Law Enforcement or other relevant law enforcement agency whenever the OIG has reasonable grounds to believe there has been a violation of criminal law.

Internal Investigations: Key Things to Remember

- ❖ Supervisors should not try to prevent, influence, or interfere in any way with an individual's right to file a complaint or participate in an OIG investigation interview.
- ❖ Supervisors cannot compel an employee to seek their approval or divulge the nature of an individual's complaint or information on a written affidavit before filing it with the OIG.
- ❖ Employees who participate in an OIG investigative interview may claim that time as DOH work time. Employees cannot be forced to participate in an investigative interview only during non-working hours, unless they choose so voluntarily.

Internal Investigations:

Key Things to Remember (continued)

- ❖ Anonymous complaints can be filed, but they must provide very detailed information and evidence, where available, of the incident(s) related to the complaint for it to be considered by the OIG for a potential case.
- ❖ In accordance with DOH Policies 60-8 and 5-8, all DOH employees are required to participate in an OIG investigation, including participating in sworn recorded interviews, and answer all questions truthfully without omission or misstatement of material fact. Refusal to participate or answer questions truthfully can result in disciplinary action by their manager(s).
- ❖ Anyone who is found to have provided false information or not been completely truthful during a sworn investigative interview is subject to being found guilty of perjury. This automatically results in the OIG having to report the perjurious statements to appropriate law enforcement for consideration of legal action.

Incident Report System

The OIG is the custodian for the DOH Incident Reporting System. DOH Policy 5-6 addresses the Incident Report process and requirements.

FLHealthDesk IG.pdf - Foxit Reader

File Home Comment View Form Protect Share Help

FLHealthDesk IG

Florida HEALTH

Home Policies Training Documents Manage My Delegations

Incident 20190417-001

Status: New - Form 1

Current Editor: Maldonado, Sylvia

Submitted By **This is a TEST ticket**

Name: Maldonado, Sylvia

Email: Sylvia.Maldonado@flhealth.gov

Phone: 8506171930 x 1930

☐ I am submitting this for someone else

[Email Incident Report Link](#)

CC Email:

Incident Actions

Must be submitted within 3 business days of Incident!

[Submit to Reviewer](#)

[Save and Submit Later](#)

[Proceed with Form 2](#)

Other Actions

[Add an Incident Note](#)

DOH Statewide Incident Report (IR) System

Form 1 Participant/Witness (0) Incident Notes Mail History

Record 1 of 1

Reviewer This should be your supervisor, except under special circumstances.

Reviewer Name:

Form Requirements

County Health Office/Division Director Notification

Fill All Required Fields

Identifying Information

Nature of Incident:

Office Name:

Street Address:

City: Zip Code:

Date/Time of Incident: MM/dd/yyyy hh:mm AM

Date Incident Identified: MM/dd/yyyy

Incident Occurred:

Location of Incident:

Description of Incident

Do NOT identify clients by name! Use Initials or client number.

Participant/Witness [Click to go to the](#)

0 participant/witnesses added. Client Names and phone are hidden.

1 / 1 151.89%

OIG Contact Information

- ❖ Mailing Address:
4052 Bald Cypress Way, Bin #A03
Tallahassee, FL 32399-1704
- ❖ Telephone Number:
850-245-4141
- ❖ Websites:
Public: <http://www.floridahealth.gov/about/administrative-functions/inspector-general/index.html>
Internal (DOH employees only): <https://floridahealth.sharepoint.com/sites/oig>
- ❖ Email: InspectorGeneral@flhealth.gov