

**Florida Department of State
Office of Inspector General
Annual Report
FY 2019-2020**



Candie M. Fuller

Interim Inspector General

Laurel M. Lee

Secretary of State



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

September 30, 2020

Melinda Miguel, Chief Inspector General
Executive Office of the Governor
The Capitol
Tallahassee, FL 32399-0001

Laurel M. Lee, Secretary of State
Department of State
500 South Bronough Street
Tallahassee, FL 32399

Dear Chief Inspector General Miguel and Secretary Lee:

I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2019-2020. This report, which was prepared in accordance with Section 20.055(8), Florida Statutes, summarizes the activities performed by the Office of Inspector General based on its statutory responsibilities. This report highlights the accomplishments, findings, and recommendations of significant audit and investigative activities completed during Fiscal Year 2019-2020.

On behalf of the Office of Inspector General staff, I would like to thank you for your continued support, as well as all Department Managers and staff for their assistance and cooperation throughout the year.

The Office of Inspector General remains committed to promoting efficiency, accountability and integrity and in our efforts to detect and prevent fraud, waste, abuse, and mismanagement in Department Programs.

Sincerely,

A handwritten signature in blue ink, appearing to read "Candie M. Fuller".

Candie M. Fuller
Interim Inspector General

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EXECUTIVE SUMMARY

Section 20.055(8), Florida Statutes, (F.S.), requires the Office of Inspector General (OIG) to complete an annual report by September 30th summarizing the activities performed by the office during the previous fiscal year. The following activities demonstrate significant efforts of the Florida Department of State (Department) OIG staff during Fiscal Year (FY) 2019-2020.

- ❖ Conducted one audit containing three findings and three recommendations.
- ❖ Conducted one management review containing three recommendations.
- ❖ Conducted one technical advisory review
- ❖ Reviewed and processed 936 Single Audit Reports and Certifications.
- ❖ Opened five investigative cases.
- ❖ Closed five investigative cases, with two of those cases containing sustained allegations.



DEPARTMENT BACKGROUND



The Office of the Secretary of State was created in 1845, under the Florida Constitution. The main responsibilities of the office included maintaining the state's public records. The Secretary of State also served as the custodian of the state seal, which was impressed on documents to certify them as official.

As Florida's population grew in the 20th century so did the duties of the Secretary of State. In 1969, the Office of the Secretary of State was merged with several state agencies to form the Florida Department of State. As the head of the Florida Department of State, the Secretary of State oversees a large state agency with many tasks and responsibilities.

The Department's mission is to strive to improve the quality of life for all Floridians. The Department collects Florida's important public records and preserves its rich historical and cultural heritage for the benefit of generations to come. The Department helps to promote economic development and create a competitive business climate for the state through our business-friendly corporate filing environment, grant programs that benefit all communities, enrichment of public libraries statewide, and support for events that attract tourism. We contribute to the establishment of a stable and open state government by providing access to information and protecting democracy through the oversight of fair and accurate elections. These services enhance Florida as a state and provide opportunities for our residents and visitors.

MISSION STATEMENT

The Office of Inspector General's mission is to promote accountability, integrity and efficiency for the citizens of Florida by providing objective and timely audit and investigative services. The OIG conducts independent and objective audits, investigations and reviews of agency issues and programs to assist the Department in accomplishing its mission.

STATUTORY AUTHORITY

The specific duties and responsibilities of the Inspector General, per Section 20.055, F.S., include the following:

- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the programs and operations of the agency.
- Conduct, supervise, and coordinate other activities to promote economy and efficiency, and activities designed to prevent and detect fraud and abuse in programs and operations.
- Keep the Secretary of State and Chief Inspector General informed concerning fraud, waste, abuse, and deficiencies relating to programs and operations; recommend corrective action; and report on the progress made in implementing corrective action.
- Advise in the development of performance measures, standards, and procedures for the evaluation of agency programs. Assess the reliability and validity of the information provided on performance measures and standards and make recommendations for improvement.
- Review actions taken to improve program performance and meet program standards, and make recommendations for improvement, if necessary.
- Ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities.
- Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies to avoid duplication.

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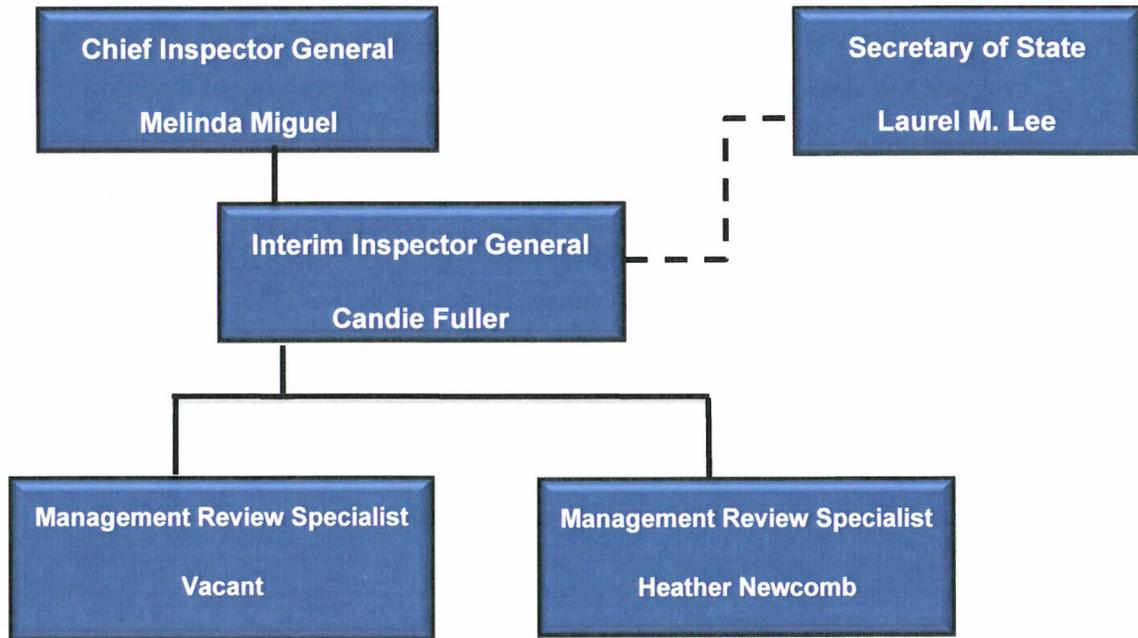
- Review rules relating to the programs and operations of the agency and make recommendations regarding their impact.
- Comply with the *General Principles and Standards for Offices of Inspector General*, as published and revised by the Association of Inspectors General.

ORGANIZATION

The OIG is under the direction of an Inspector General who, per Section 20.055, F.S., is under the general supervision of the Secretary of State and reports directly to the Chief Inspector General (CIG) within the Executive Office of the Governor. OIG staff members collectively carry out audit, investigative, and accreditation responsibilities.

As of June 30, 2020, the OIG was comprised of three positions, as follows:

- Inspector General
- Management Review Specialist
- Management Review Specialist



PROFESSIONAL TRAINING

Section 20.055(2)(j), F.S. requires Offices of Inspector General to comply with the *General Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General. These standards require OIG staff performing investigations, inspections, evaluations, reviews or audits to maintain their professional competence through continuing professional education. As a result, OIG staff are required every two years to complete at least 40 hours of continuing professional education that directly enhances the person's professional proficiency.

During FY 2019-2020, staff attended trainings which included Florida Certified Contract Managers training, accreditation manager training, auditor and auditee relationship, advanced interviewing for investigation and auditing professionals, ethics and compliance program effectiveness, investigative report writing, fraud, leadership training, and social media resources. The opportunities were available through trainings sponsored by the Association of Government Accountants, Association of Inspectors General, Association of Certified Fraud Examiners, American Institute of Certified Public Accountants, International Association for Continuing Education and Training, Institute of Internal Auditors, and various state agencies, including Florida Department of Law Enforcement.

Staff within the OIG are highly qualified and bring a diversity of background experience and expertise to the Department. Staff have experience in auditing, accounting, program evaluation and monitoring, budgeting, personnel management, investigations, grant administration, and local and state agencies' activities. OIG staff continually seek to enhance their abilities and contributions to the office and the Department. Staff members have obtained certifications that demonstrate their knowledge, motivation, and commitment to the profession.

PROFESSIONAL QUALIFICATIONS AND AFFILIATIONS

Professional certifications require significant time and effort to attain. These certifications demonstrate professional competence, proficiency, and commitment to the profession. During the reporting period, OIG staff members collectively maintained the following certifications:

- Certified Inspector General
- Certified Public Accountant
- Certified Fraud Examiner
- Florida Certified Contract Manager
- Certified Inspector General Investigator
- Certified in Financial Forensics
- Certified Internal Controls Auditor

In addition to maintaining professional certifications, OIG staff are active in several professional organizations that support audits and investigations. This participation assists staff in maintaining a high level of proficiency in their profession. The OIG is affiliated with the following professional organizations:

- Association of Inspectors General
- The Institute of Internal Auditors
- The Association of Certified Fraud Examiners
- Commission for Florida Law Enforcement Accreditation
- American Institute of Certified Public Accountants
- Institute for Internal Controls

INTERNAL AUDIT ACTIVITIES

The authority of the OIG internal audit activity is established under Section 20.055, F.S., and the Internal Audit Charter. OIG's responsibility for internal audit activities is to promote integrity, accountability, and efficiency within the Department. The Inspector General reports to the Chief Inspector General and maintains organizational independence of the internal audit activity. The purpose of the internal audit activity is to perform independent audits, reviews, and examinations to identify, report, and recommend corrective action for control deficiencies or non-compliance with laws, directives, policies, or agreements. Internal controls are evaluated as necessary to assist with Department fiscal accountability.

The Inspector General coordinates the development of an Annual Audit Plan, which identifies areas within the Department scheduled for review, using risk assessment criteria. Both a long-range plan and a one-year plan are included in the Annual Audit Plan. In the development of the Annual Audit Plan, the Internal Audit Section conducts a risk assessment to identify issues of concern to management, risks pertaining to fraud and misuse of funds, and other governance issues including information technology, ethical climate, and proper financial and performance reporting. The Inspector General and the Secretary of State approved the FY 2020-2021 Annual Audit Plan.

Audits are conducted in conformance with the Code of Ethics and the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors. Audit reports issued by OIG contain a statement that the audit was conducted pursuant to the appropriate standards. These reports are prepared and distributed to senior management, other applicable Departmental management, the Auditor General and the Chief Inspector General.

The OIG provides a variety of audit engagement services in addition to audits. These include, but are not limited to, investigative assistance, reviews, research, technical assistance, management advisory and performance measure assessments. Services provided are tracked with a project

number and culminate in a written product, which is disseminated to the Program area and other appropriate parties.

In addition, the OIG audit activity assists the Department by coordinating audits and reviews of reports completed by the Office of Program Policy Analysis and Government Accountability, the Auditor General, and other oversight agencies. The OIG reports on the status of the recommendations included in these reports, as required by Section 20.055, F.S. As the Department's representative on audit-related issues, OIG reviews and distributes the results of audits pertaining to the Federal and Florida Single Audit Acts.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

The OIG has established quality assurance processes for its audit activities in conformance with the *International Standards for the Professional Practice of Internal Auditing* (Standards). This includes both internal and external quality assurance assessments of internal audit activities. Ongoing monitoring is an integral part of the supervision, review, and measurement of internal audit activities. Continuous monitoring activities have been established through engagement planning, supervision, and review, as well as standardized procedures and approvals. An internal assessment of the internal audit activity is conducted and approved by the Inspector General annually. An external assessment of the Internal Audit Section is conducted by the Auditor General in accordance with Section 11.45(2)(i), F.S., once every three years.

The OIG conducted an internal assessment of the internal audit activities during Fiscal Year 2019-2020 to evaluate conformance with the Code of Ethics and the Standards. An update to the Standards was published by the Institute of Internal Auditors as of January 2017. Our procedures and internal audit activities were updated consistent with the January 2017 revision. Based on the internal assessment results, during Fiscal Year 2019-2020, the OIG internal audit activity has fully implemented requirements specified under the Standards.

The most recent external Quality Assurance Review of the OIG internal audit activities by the Auditor General was conducted October 2019 (Report 2020-046). The reported results stated, *In our opinion, the quality assurance and improvement program related to the Department of State, Office of Inspector General's internal audit activity was adequately designed and complied with during the review period July 2018 through June 2019 to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by the Institute of Internal Auditors. Also, the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities.*

FEDERAL AND STATE SINGLE AUDIT ACT RESPONSIBILITIES

The Department provides funding and resources from State and Federal funding sources to Florida Counties, Cities, Towns, Districts, and many other non-profit organizations within the State. Because of the Department's relationship with these entities, the OIG provided technical assistance to support and improve the operations of those entities. Section 215.97, F.S., states, *each non-State entity that expends a total amount of State financial assistance equal to or in excess of \$750,000 in any fiscal year, of such non-State entity shall be required to have a State single audit, or a project-specific audit, for such fiscal year in accordance with the requirements of this Section.* The Catalog of State Financial Assistance includes for each listed State project: the responsible State agency, standard State project number identifier, official title, legal authorization, and description of the State project, including objectives, restrictions, application, and awarding procedures, and other relevant information determined necessary. Federal pass-through grants administered by the Department are subject to Office of Management and Budget 2 CFR 200 Uniform Guidance requirements, provided the entity has expended \$750,000 in Federal financial assistance in its fiscal year. Each year, the OIG reviews audit reports submitted by entities that meet the requirements listed in Florida Statutes, as well as the audit requirements listed in the 2 CFR 200 Uniform Guidance. During FY 2019-2020, our office reviewed 936 single audit reports and certifications.

AUDIT WORK PLANS AND RISK ASSESSMENTS

The OIG conducts an annual risk assessment in the development of the Annual Audit Plan. This assessment is based on Program responsibilities, key areas of risk, budgets, management of contracts and grants, past audit activity, staffing levels, and internal control structure.

Discussions are held with Department leadership team members, Division Directors, and other management staff to identify areas of risk and concern to managers. In conducting the risk assessment, the OIG evaluates risk factors of Department Programs and functions to assess the associated risks of operating those Programs and functions. Factors considered in the assessment include:

- ❖ value of the financial resources applicable to the Program or function
- ❖ dollar amount of Program expenditures
- ❖ statutes, rules, internal controls, procedures, and monitoring tools applicable to the Program or function; concerns of management; impact on the public safety, health, and welfare
- ❖ complexity and/or volume of activity in the Program or function
- ❖ previous audits performed
- ❖ identified areas of internal control concern or susceptibility to fraud

Program and function areas of risk are evaluated based upon these factors, then prioritized to determine the most efficient audit schedule, given the resources available.

PRIOR YEAR AUDIT FOLLOW UP

The OIG monitored the implementation of prior audit findings six months after completion and biannually as necessary to resolution. Of the one audit engagement project reported in the FY 2018-2019 Annual Report, corrective action is being monitored as of the end of FY 2019-2020 and corrective status for this engagement is listed below:

A-1819DOS-001 -Division of Corporations (Division) Registration Section (Section)

Recommendations:

We recommended the Division develop written policies and procedures for the Section. Work assigned to and completed by Section staff should be monitored to ensure performance expectations are being met. This includes quality assurance processes to ensure compliance with statutory requirements and Division expectations. We further recommended the Division develop procedures and controls over the use of overtime. We also recommended the Division evaluate workload distribution for cost efficiencies. Finally, we recommended the Division take steps to ensure the notice of change requirements established under Section 605.021(2), F.S. is implemented.

Actions Taken:

The Division is updating necessary procedures and is in the process of implementing monitoring and quality assurance processes. The Division is also working to implement systems to more effectively control workload distribution.

PERFORMANCE MEASURES

In accordance with Section 20.055(2)(b), F.S., the OIG assessed performance measures for inclusion in the FY 2020-2021 Long Range Program Plan (LRPP). The Department's prior 2019-2020 LRPP included 17 performance measures. The OIG conducted a performance measure assessment on 12 of these measures for validity and reliability. Validity is defined in the LRPP as *the appropriateness of the measuring instrument in relation to the purpose for which it is being used*. Reliability is defined in the LRPP as *the extent to which the measuring procedure yields the same results on repeated trials and the data are complete and sufficiently error free for the intended use*.

Based on our assessment, of the 12 measures, one was not considered valid and two were not considered reliable. For the remaining nine measures, management was unable to provide

support documentation for measure reporting mechanisms and source data. Therefore, a determination could not be made. We brought these results to the applicable Divisions' attention and have recommended that steps be taken to address the lack of validity and reliability in reporting measure results.

EXTERNAL PROJECTS

Pursuant to Section 20.055(2)(g), F.S., the OIG is responsible for ensuring effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication. The OIG assists the Department by coordinating audits and reviewing reports completed by the Office of Program Policy Analysis and Government Accountability, the Auditor General, and other oversight agencies. OIG reports on the status of the recommendations included in these reports, as required by Section 20.055, F.S. During FY 2019-2020, the OIG assisted with two Auditor General audits and was made aware of one Federal audit which began in January 2020.

INTERNAL AUDIT SUMMARY REPORTS BY PROGRAM AREA

The following summaries represent the results of audit activities completed during FY 2019-2020.

Audit of Grant 18.c.cf.200.529 with Maltz Jupiter Theatre, Inc.

Audit Report No. A-1920DOS-03, issued June 2020

The scope of this audit included Program activities and financial records for Grant 18.c.cf.200.529 with Maltz Jupiter Theatre, Inc., (Grant) beginning July 1, 2017.

Results of Audit:

The Division of Cultural Affairs (Division) Cultural Facilities Program (Program) had obtained documents and deliverables required under the Grant. However, we noted control weaknesses in oversight of the Grant in the areas of Project



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DIVISION OF CULTURAL AFFAIRS

Progress Reports, Grant requirements and subcontracts, as well as Grant payments.

Recommendations:

We recommended the Division provide the Grantee additional guidance regarding required Project Progress Reports and Grant compliance and recommended improvements regarding the use of these reports by Grant management. We also recommended that the Division review Deliverables included in Program Grants to ensure that sufficient documents are required which demonstrate the Grantee's compliance with Grant requirements. This includes support for subcontracted activities and budgets consistent with the Scope of Work and budget outlined in Program Grants. Finally, we recommended the Division work with Program Grant management to ensure that Grant invoices are supported by documentation and expenditures sufficient to demonstrate the required level of Project completion prior to approving payment.

Actions Taken:

The Division will work with the Grantee to improve reporting time frames and overall Project and Grant requirements. In addition, the Division will require that executed subcontracts be submitted as part of Grant deliverables. Going forward, the Division will require invoices be submitted consistent with Scope of Work budget costs. The Division will also work with the Grantee to document the required level of Project completion for grants that are part of a larger project.

**Management Review of Department Hiring Practices
Advisory Memo MR-1920DOS-002**

The scope of this review included Department hiring practices in effect during the period of August 1, 2018-August 31, 2019.

Results:

Based on our review, the Department's hiring decisions were generally



supported by appropriate documentation, and on-boarding processes and procedures were adequate. However, hiring managers did not always comply with areas of the *Florida Department of State Policies and Procedures Recruitment and Selection* related to evaluating applications and resumes, evaluating candidates through employment verifications and reference checks, and documenting employee selections. We further noted areas of weakness in hiring for Other Personal Services (OPS) employees, effective use of employment requisitions, and the application of veterans' preference in the numerically based selection process. Additionally, we noted that portions of the *Florida Department of State Policies and Procedures Recruitment and Selection* are outdated. We brought these concerns to the attention of Department leadership so that corrective actions can be taken.

Technical Assistance Review of Grant Agreement 18.h.sc.300.073 with the Lighthouse Archaeological Maritime Program, Inc. (C-1920DOS-006)

The scope of this review included activities and financial records regarding Grant Agreement 18.h.sc.300.073 (Grant) with the Lighthouse Archaeological Maritime Program, Inc. (Grantee) between August 2017 and June 2019.

Results of the Review:

Based on our review, most of the reported costs appeared to be consistent with budget activities. The Grantee reported more costs associated with the Cash match portion of the Project than was required under the amended budget. However, reported costs of the Grant funded portion of the Project either lacked documented support or the documentation provided was not consistent with reported amounts. For the In-Kind match portion of the Project, the Grantee reported more in costs than was required under the amended budget. However, of the total \$500,941.90 reported, \$231,052.28 lacked sufficient support documentation to justify the cost. As a result, the In-Kind match requirement for the Project may not have been met. We brought these concerns to management's attention in the Division of Historical Resources so that added controls could be established to ensure Grantee compliance.

INTERNAL INVESTIGATION ACTIVITIES



Per section 20.055(7), F.S., each inspector general is responsible for initiating, conducting, supervising, and coordinating investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in the Department. These responsibilities include:

- ❖ Receive complaints and coordinate all activities of the Department as required by the Whistle-blower's Act, Sections 112.3187-112.31895, F.S.
- ❖ 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.
- ❖ Report expeditiously to the Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law.
- ❖ Conduct investigations and inquiries free of actual or perceived impairment to the independence of the Inspector General or the Inspector General's office. This shall include freedom from any interference with investigations and timely access to records and other sources of information.
- ❖ Submit timely reports to the Secretary of State regarding investigations conducted, except for Whistle-blower investigations, which are reported as required by Section 112.3189, F.S.

ACCREDITATION



The Commission for Florida Law Enforcement Accreditation (CFA) establishes investigative standards, oversees an accreditation program, and awards accreditation to Offices of Inspectors General within the State of Florida that attain specific standards for investigations.

Being an accredited agency means the work products of the OIG's investigative function meets or exceeds the highest professional standards promulgated for Offices of Inspectors General. The benefits of accreditation include improved agency transparency, enhanced quality and consistency of investigations, and establishment of policies and procedures for investigative activities.

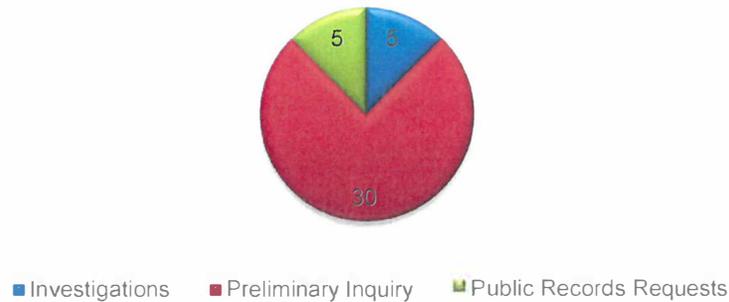
The OIG's investigative function was awarded its initial accredited status in October 2018. The accreditation status is valid for three years, with annual reports due January 31st of each year. The OIG accreditation function maintains investigative policies and procedures that meet CFA standards, and prepares documented proofs of compliance necessary for the next reaccreditation assessment. The next assessment is scheduled for July 2021.

INVESTIGATIVE ACTIVITIES

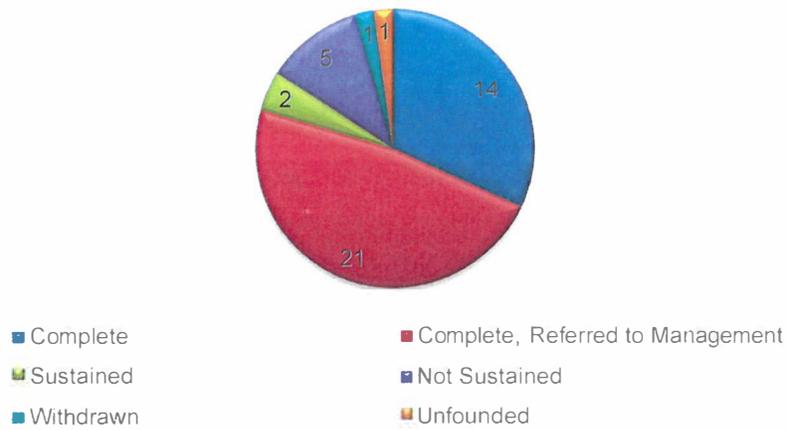
Complaint Intake 2019-2020



BREAKDOWN OF JURISDICTIONAL COMPLAINTS



BREAKDOWN OF FINDINGS



INVESTIGATIVE CASE SUMMARIES

The following case summaries provide an overview of investigations closed during the 2019-2020 fiscal year:

II-01-08-2019-001 – Complaint received from the Office of the Chief Inspector General regarding allegations of unfair hiring practices, retaliation, and hostile work environment. Based on interviews conducted and evidence gathered during this investigation, alleged violation of the

Department's Recruitment and Selection Policies and Procedures, and the Department of Management Services', Supervisor's Recruitment and Selection Program Manual was Sustained. Alleged violation of the Department's Anti-Discrimination & Harassment Policies & Procedures - Retaliation was Unfounded.

II-01-06-2020-003 – Complaint received regarding allegations of discrimination and harassment by their supervisor. During the investigation, the complainant requested a transfer to a different section. Based on the complainant being transferred to a different section and supervisor, the complainant contacted the OIG and requested their complaint be withdrawn.

II-01-06-2020-005 – Complaint received regarding allegations of conduct unbecoming a public employee, insubordination, and hostile work environment/harassment. Based on interviews conducted and evidence gathered during this investigation, all alleged violations were Not Sustained.

II-01-06-2020-006 – Complaint received regarding allegations of negligence and unfair hiring practices. Based on interviews conducted and evidence gathered during this investigation, all alleged violations were Not Sustained.

II-01-09-2020-007 – Complaint received regarding allegations of conduct unbecoming a public employee. Based on documentation reviewed and sworn testimony provided during this investigation, the alleged violation was Sustained.

CONCLUSIONS OF FACT DEFINITIONS

- ❖ Exonerated - Alleged actions occurred but were lawful and proper.
- ❖ Not Sustained - There is insufficient evidence to prove or disprove that a violation occurred.
- ❖ Sustained - There is sufficient evidence to justify a reasonable conclusion that the allegation is true.

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- ❖ **Unfounded** - The allegation is proved to be false, or there is no credible evidence to support it.
- ❖ **Policy Matter** - The alleged actions occurred but were not addressed by Departmental policy.
- ❖ **Non-Jurisdictional** - Not within the jurisdiction of the Department of Environmental Protection.
- ❖ **Withdrawn** - The cancellation of an investigation, after agreement between management and the Office of Inspector General that the original complaint was filed, but no longer warrants review. (Complainant requests withdrawal or is non-responsive to investigative efforts).
- ❖ **Completed** - Closure for background checks, public records requests, preliminary inquiries, investigative reviews, and miscellaneous complaints that do not warrant an investigation.

Florida Department of State Office of Inspector General



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