

RON DESANTIS  
Governor

MICHELLE BRANHAM  
Secretary



September 12, 2023

Ms. Michelle Branham, Secretary  
Florida Department of Elder Affairs  
4040 Esplanade Way  
Tallahassee, Florida 32399

Ms. Melinda Miguel, Chief Inspector General (CIG)  
Office of the Governor  
The Capitol, Suite 1902  
Tallahassee, Florida 32399-0001

Secretary Branham and CIG Miguel:

In accordance with section 20.055(8)(a), Florida Statutes, I am pleased to present the Office of Inspector General's (OIG) Annual Report for Fiscal Year 2022-2023. The report summarizes the activities performed by the OIG based on its statutory responsibilities. It also highlights the accomplishments, findings, and recommendations of significant audit and investigative activities completed during the fiscal year.

The OIG would like to thank you and DOEA Management for your support, assistance, and cooperation throughout the year. We remain committed in our work to promote public integrity through professional, ethical, and timely audits and investigations, as well as to provide independent, objective assurance and consulting services designed to add value and improve the operations of the Department of Elder Affairs (DOEA).

Respectfully submitted,

A handwritten signature in blue ink that reads "Taroub J. Faraj".

Taroub J. Faraj  
Inspector General

Enclosure

TJF/kj

cc: Sherrill F. Norman, Auditor General

2022-23

Office of Inspector General

# ANNUAL REPORT



**Elder**   
**Affairs**  
**FLORIDA**

**Taroub J. Faraj**  
*Inspector General*

**Michelle Branham**  
*Secretary*

**Melinda Miguel**  
*Chief Inspector General  
State of Florida*

FLORIDA DEPARTMENT OF ELDER AFFAIRS



# Table of Contents

- Department Background ..... 3
- Introduction..... 3
- Statutory Requirements ..... 4
- OIG Mission Statement ..... 4
- Organizational Structure ..... 5
- Staff Qualifications ..... 5
- Operating Components ..... 6
- Internal Audit Section ..... 6
- Investigations Section..... 6
- Complaint Intake Process..... 8

- Highlight of Activities and Accomplishments ..... 9
- Audit Engagements..... 9
- Coordination of External Audits ..... 9
- Follow-Up on Internal Engagements ....10
- Follow-up on External Engagements.....12
- Investigations ..... 15
- Preliminary Inquiries ..... 15
- Other OIG Activities..... 16

# Department Background

The Florida Department of Elder Affairs (Department/DOEA/Agency) works diligently to “promote the well-being, safety, and independence of Florida’s seniors, their families, and caregivers” with a vision for all Floridians to live well and age well. DOEA was constitutionally designated by Florida voters to “serve as the primary state agency responsible for administering human services programs for the elderly.”

DOEA is the designated State Unit on Aging, in accordance with the federal Older Americans Act and Chapter 430, Florida Statutes (F.S.). DOEA works in concert with federal, state, local, and community-based public and private agencies and organizations to represent the interests of older Floridians, their caregivers, and elder advocates. The organizations and providers that help create a better life for Florida’s 6.1 million<sup>1</sup> seniors make up Florida’s Aging Network.

## Introduction

DOEA’s Office of Inspector General (OIG) is an essential component of executive direction that provides independent, objective assurance and consulting services designed to add value and improve agency programs and operations. The OIG also provides a central point for coordination of, and responsibility for, activities that provide accountability, integrity, and efficiency in government as shaped by legislative requirements and adherence to professional standards, e.g., International Standards for the Professional Practice of Internal Auditing (Standards), published by the Institute of Internal Auditors (IIA); Principles and Standards for Offices of Inspector General, published by the Association of Inspectors General (AIG); and those established by the Commission for Florida Law Enforcement Accreditation, Inc. (CFA).

Section 20.055, F.S., requires each Governor Agency Inspector General (IG) to submit to the Department Secretary and Chief Inspector General (CIG), no later than September 30 of each year,



an annual report summarizing the activities of the office during the preceding state fiscal year (FY). This report is presented to the respective parties in accordance with the statutory requirements to summarize the activities and accomplishments of the OIG for FY 2022-23. It includes, but is not limited to, the following:

- A summary of audit engagements and investigations that were completed;
- A description of deficiencies relating to the administration of programs and operations of the Department disclosed by audits, reviews, investigations, or other accountability activities; and
- Recommendations for corrective action with respect to significant problems or deficiencies identified.

1 Number reported in DOEA’s 2022 Summary of Programs and Services Publication

# Statutory Requirements

Through independent audits, investigations, and other accountability activities, the OIG promotes economy and efficiency to prevent, deter, and detect fraud or abuse in programs and operations carried out or financed by the Department. As outlined in statute, the duties and responsibilities of each IG, with respect to the state agency in which the office is established, are to:

- Advise in the development of performance measures, standards, and procedures for the evaluation of the state agency programs.
- Assess the reliability and validity of the information provided by the state agency on performance measures and standards and make recommendations for improvement, if necessary.
- Review actions taken by the state agency 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 the programs and operations of the state agency.
- Conduct, supervise, or coordinate other activities carried out or financed by the 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 and the CIG informed concerning fraud, abuse, and deficiencies relating to programs and operations administered or financed by the state agency; recommend corrective actions; and report on the progress made in implementing corrective actions.
- Ensure effective coordination and cooperation between the Auditor General (AG), federal



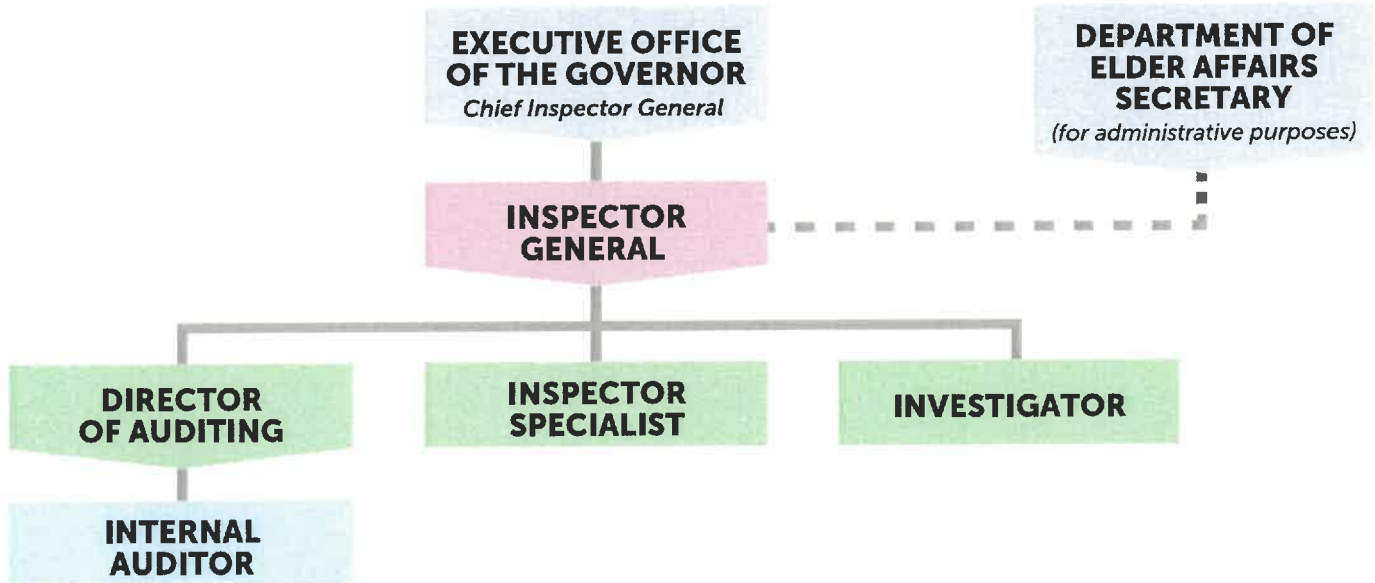
auditors, and other governmental bodies with a view toward avoiding duplication.

- Review, as appropriate, rules relating to the programs and operations of the state agency and make recommendations concerning their impact.
- Ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities.
- Comply with the General Principles and Standards for Offices of Inspector General as published and revised by the Association of Inspectors General.

## OUR MISSION

*To promote public integrity through professional, ethical, and timely audits and investigations.*

# ORGANIZATIONAL CHART



## Organizational Structure

Within DOEA, the Inspector General is under the general supervision of the Agency Secretary, but functionally reports to the CIG in the Executive Office of the Governor. OIG staff have full, free, and unrestricted access to all Departmental activities, records, data, and property, and may request any other information deemed necessary to conduct audits and investigations as needed. The reporting structure and unrestricted access ensure audits, investigations, and other accountability activities are independent and that results are communicated in accordance with professional standards.

The OIG carries out its mission through two sections: Internal Audit and Investigations. Due to the small size of the office, staff may assist one another in performing these operations.

As of June 30, 2023, the OIG was comprised of five professional positions as depicted in the organizational chart.

## Staff Qualifications

Collectively, OIG staff have experiences in a variety of disciplines in the public and private sectors. These disciplines include accounting, auditing, management, law enforcement, and communications. Staff possess a variety of professional certifications and keep abreast of trends in internal auditing and investigations to maintain professional proficiency through membership in various professional organizations. Below is a list of certifications and affiliations maintained by staff:

### CERTIFICATIONS

- Certified Inspector General (2)
- Certified Inspector General Evaluator (2)
- Certified Government Auditing Professional (1)
- Certified Inspector General Auditors (3)
- Certified Inspector General Investigators (3)
- Certified Law Enforcement Officer (2)
- Staff who provide Notary Public Services (2)
- Florida Certified Contract Manager (2)

## PROFESSIONAL ORGANIZATION AFFILIATIONS

- Association of Inspectors General
- Institute of Internal Auditors
- National + Florida Chapter, Association of Inspectors General
- Tallahassee Chapter, Institute of Internal Auditors
- Association of Government Accountants (AGA)
- Commission for Florida Law Enforcement Accreditation, Inc.
- Information and Systems Audit and Control Association (ISACA)



The Institute of  
**Internal  
Auditors**



## ADVANCED DEGREE

- Master of Arts in Human Services Administration

Staff collectively obtained a total of 610 continuing professional education (CPE) credits through virtual participation in trainings, webinars, and other professional education programs.

## Operating Components

As described below, the Internal Audit and Investigations Sections work to carry out the mission of the OIG:

### Internal Audit Section

The Internal Audit Section (IA) helps the Department accomplish its objectives by providing management with independent and objective audits, reviews, and consultations regarding

risk management, governance, and control processes. IA staff evaluate the reliability and integrity of operational information, as well as compliance with laws, policies, and procedures. Analyses, appraisals, and recommendations related to audits or reviews of program areas and processes are furnished to management and other Department employees to assist them in effectively managing their areas of responsibility.

The responsibilities of the IA are to:

- Conduct performance audits to ensure the effectiveness, efficiency, and economy of the Department's programs;
- Assess the reliability and validity of information provided by the Department on performance measurements and standards;
- Conduct compliance audits to ensure that the Department's programs are following prescribed statutes and rules;
- Provide management assistance services that involve consulting and advising management on Departmental policies and procedures and the development of performance measures; and
- Coordinate audit responses and conduct audit follow-ups to findings and recommendations made by the AG, Office of Program Policy Analysis and Government Accountability (OPPAGA), internal audits, and other governmental bodies.

Internal audit activities are conducted in conformance with the Standards published by the IIA. Final communication of audit engagement results, including objectives, scope, methodology, conclusions, and recommendations, if applicable, are distributed to the Department's Secretary, appropriate DOEA Management, and other respective parties as required.

### Investigations Section

The Investigations Section (IS) is responsible for management and operation of administrative investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement,

misconduct, and other abuses involving Department employees, contractors, and vendors. Additionally, the IS receives complaints from many sources including external customers, Department employees, senior leadership, the Whistle-blower's Hotline, Chief Financial Officer's Get Lean Hotline, State Attorney General's Office, and the Office of the Chief Inspector General. (See Complaint Intake Process Flowchart on page 8.)

Inquiries and complaints received by the IS are reviewed and assigned a specific case type as described below:

- **Investigation** – A formal process by which information and evidence is obtained relevant to allegations, complaints, or violations posed or suspected.
- **Management Review** – Formal review of an issue that is possibly systemic in nature or of a specific program area to determine whether it is operating within accepted, written procedures or contract. This may be initiated in response to a complaint or expressed concerns that do not name a specific subject or at the request of management as a tool for program improvement.
- **Preliminary Inquiry** – An examination conducted based on limited information to verify the veracity of a complaint or allegation. The inquiry should determine whether evidence is available to indicate the need for a complete investigation.
- **Referral** – Action whereby the OIG forwards a complaint to management, another agency (if the subject is out of the OIG's jurisdiction), or law enforcement (for criminal violations) for handling or necessary action.

In an administrative investigation, preponderance of the evidence is the standard of proof used to support a finding. "Under the preponderance standard, the burden of proof is met when the party with the burden convinces the factfinder that there is a greater than 50% chance that the claim is true." ([www.law.cornell.edu](http://www.law.cornell.edu))

Once an investigation is completed, final disposition is presented in an investigative report, which also

contains the allegations made in the complaint and classified subsequent to a conclusion of facts, based on a thorough and competent investigation as follows:

- **Unfounded** – The complaint was not supported with facts or evidence.
- **Not Sustained** – There is insufficient proof to confirm or refute the allegation(s).
- **Sustained** – The allegation is true. The action of the Department or the employee was inconsistent with Departmental policy.

Investigations are conducted in accordance with the standards set forth in the Principles and Standards for Offices of Inspector General and those established by the CFA. Investigative reports are distributed to the Department's Secretary and appropriate DOEA Management. Additionally, when allegations are sustained, the OIG provides the necessary facts to respective management to assist them in deciding appropriate disciplinary actions.

## Investigations Section CFA Accreditation

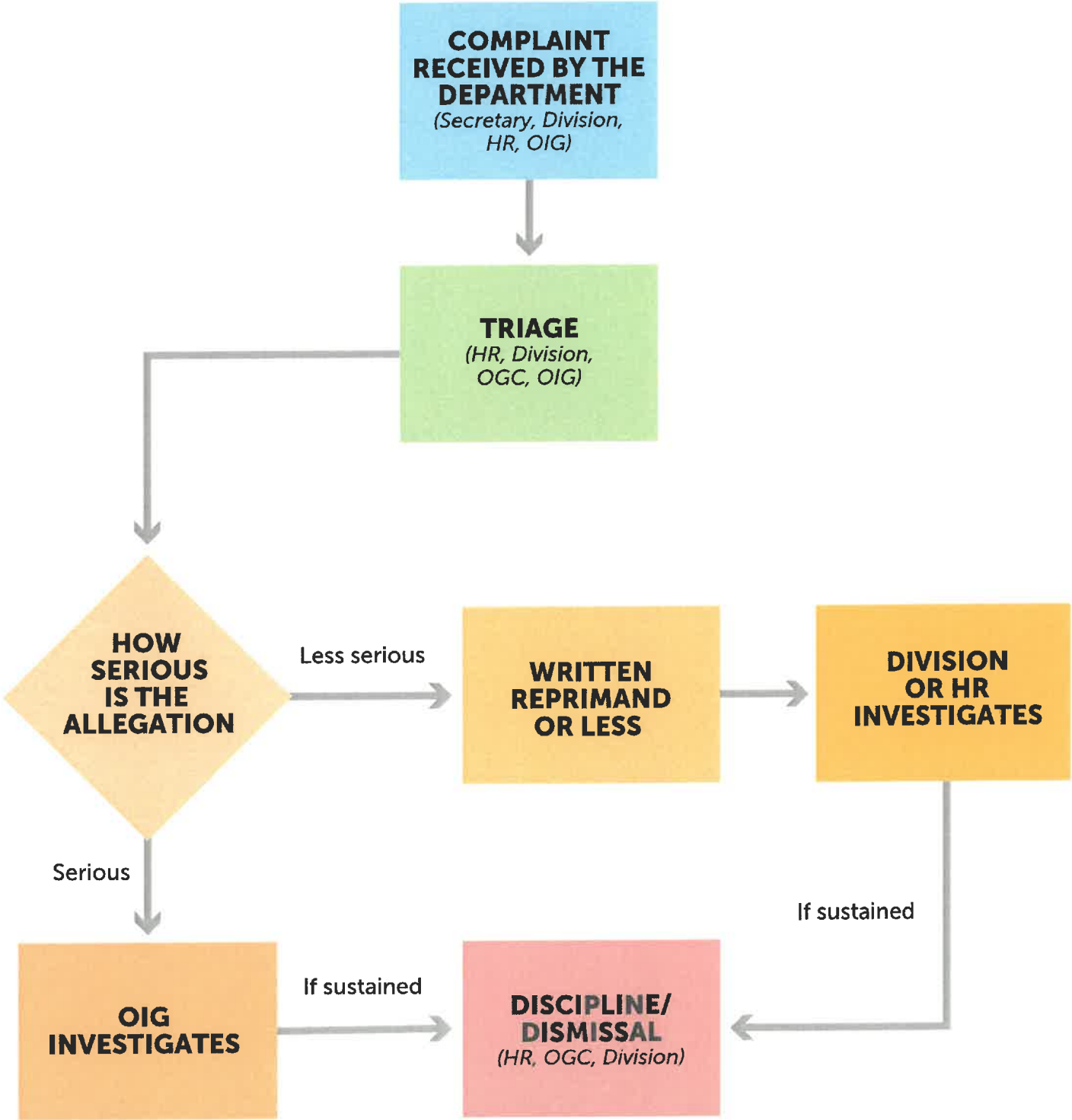
In June 2017, the DOEA OIG was accredited for the first time by the Commission for Florida Law Enforcement Accreditation. On

June 29, 2023, the OIG achieved its second reaccreditation by the CFA. To attain accreditation and maintain it for a three-year period, the OIG's Investigations Section had to comply with numerous standards. In the Final Assessment Report, the assessment team leader shared that "members of the DOEA OIG are very professional, well trained, and completely embrace their responsibilities to the citizens of Florida, as well as the accreditation process...."





# COMPLAINT INTAKE PROCESS



# Highlight of Activities and Accomplishments

During FY 2022-23, the OIG maintained its commitment to preventing, detecting, and deterring fraud, waste, and abuse through an appropriate balance of audits, investigations, and other accountability activities. The "At-a-Glance" summary below provides a total of the activities completed:

## Accountability At-A-Glance

Activities	Number
Complaints Received	110
Internal Audits Completed	2
Management Review Initiated	1
Investigations Closed	1
Follow-up Audits Completed	7
Preliminary Inquiry Completed	1
Performance Measures Initiated	1
Recommendations Followed-Up	27

The following summaries describe the results of the engagements completed by the Internal Audit and Investigations Section:

## Audit Engagements

**A-2223DEA-014** Audit of the Department of Elder Affairs Bureau of Human Resources' Recruitment, On-Boarding, and Off-Boarding Processes (Report date: 12/13/22)

**Finding 1:** Human Resources' (HR) Management has not developed written procedures for the Recruitment Process.

**Recommendations:** HR Management develop written procedures to attain assurance of work efficiency and promote the continuity of consistent and accurate practices in the event of prolonged employee absences or turnover. Also, HR Management collaborate with the Bureau of Information Technology (BIT) to modify the Request to Advertise (RTA) to incorporate a field

where the hiring supervisor can include a "working title," where practicable, in addition to the pre-set job title.

**Finding 2:** HR Policy 550.20, Criminal History Background Checks, is outdated and non-reflective of the existing practices.

**Recommendations:** HR Management update the policy to reflect the existing practices and collaborate with BIT staff to explore options to automate the process. Also, HR Management coordinate with DOEA's Bureau of Contract Administration and Purchasing Management to devise a contingency plan comprised of alternative options for continuous provision of fingerprint services to facilitate future emergency preparedness. Further, HR Management notify BIT staff earlier in the Off-Boarding process by providing them with a copy of the signed Acceptance Resignation Letter upon receipt from the resigning employee's supervisor, in anticipation of seeing the individual's name on the Personnel Action Request Report (PAR) when provided by HR.

**S-2223DEA-020** Enterprise Audit of the Department of Elder Affairs Cybersecurity Controls for Identity Management and Access Control (Report Date: 6/29/23)

As an audit of a state agency's information technology security program, this document and associated records are confidential and exempt from public disclosure pursuant to section 282.318(4)(g), F.S.

## Coordination of External Audits

The OIG acts as the Agency's liaison on audits, reviews, and information requests conducted by external state organizations such as the AG and OPPAGA, federal agencies, and other governmental bodies. In addition, the OIG coordinates the Agency's responses to all audits, reviews, and information requests from these entities. During the fiscal year, the following reports were issued by the AG:



**E-2122DEA-028** Auditor General Department of Elder Affairs, Selected Administrative Activities and Prior Audit Follow-up, Operational Audit, Report No. 2023-039 (Report date: October 2022)

**E-2122DEA-035** Auditor General Financial and Federal Single Audit, State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards, Report No. 2023-174 (Report date: March 2023)

Report No. 2023-039 contained 10 recommendations to which DOEA responded.

Report No. 2023-174 did not contain any recommendations for DOEA.

## Follow-up Status on Internal Engagements

P&E The IIA Standards require auditors to follow up on reported findings and recommendations from previous engagements to determine whether Agency Management has taken prompt and appropriate corrective action. The OIG provides status reports on internal engagement findings and recommendations to Agency Management

at six-, twelve-, and eighteen-month intervals after publication of an engagement report. During the fiscal year, the following six follow-ups were completed on internal engagements:

**A-2021DEA-030** Six-month follow-up to the Audit of the Long-Term Care Ombudsman Program (LTCOP) Performance Measure: Percent of case investigations completed by the ombudsman within 120 calendar days (Report Date: 8/16/22)

**A-2021DEA-030** Twelve-month follow-up to the Audit of the Long-Term Care Ombudsman Program Performance Measure: Percent of case investigations completed by the ombudsman within 120 calendar days (Report Date: 5/29/23)

**Finding 1:** There were instances where the Ombudsman Certification Checklist and training records for volunteer ombudsmen and employees were incomplete and/or missing from the Ombudsman Management Information System (OMIS).

**Recommendation:** LTCOP Management take action to ensure proper documentation is maintained to evidence completion of all required training for conducting complaint investigations.

We determined the action taken fully addressed the recommendation; therefore, no further follow-up will be conducted.

**Finding 2:** There were instances of missing and misfiled complaint records on the Department's SharePoint, namely the LTCOP SharePoint site.

**Recommendation:** LTCOP Management take action to ensure complaint records are uploaded and properly maintained on the LTCOP SharePoint site to support complaint investigations and information recorded in the Ombudsman Management Information System.

We determined the proposed corrective action had not been implemented; therefore, further follow-up will be conducted.

**Finding 3:** LTCOP Management did not engage in the entire reporting process established by DOEA's Bureau of Planning & Evaluation (P&E).

**Recommendation:** LTCOP Management continue to collaborate with the P&E management and fully engage and communicate throughout the entire reporting process established to ensure the integrity of the reported results.

We determined the action taken fully addressed the recommendation; therefore, no further follow-up is warranted.

**A-2122DEA-022** Six-month follow-up to the Audit of the Department of Elder Affairs Contract Procurement Compliance Audit (Report Date: 10/27/22)

**A-2122DEA-022** Twelve-month follow-up to the Audit of the Department of Elder Affairs Contract Procurement Compliance Audit (Report Date: 5/8/23)

**Finding 1:** Bureau of Contract Administration and Purchasing Management has not developed written procedures for Contract Administration.

**Recommendation:** Bureau of Contract Administration and Purchasing Management develop written procedures to attain greater assurance for proper contract administration and promote the continuity of activities in the event of prolonged employee absences or turnover.

We determined the action taken fully addressed the recommendation; therefore, no further follow-up will be conducted.

**Finding 2:** Information posted in the Florida Accountability Contracts Tracking System (FACTS) by DOEA personnel was out of compliance with some of the criteria established in section 215.985(14)(a), F.S.

**Recommendation:** Bureau of Contract Administration and Purchasing Management implement and document a quality assurance

process, and as the DOEA FACTS access custodian, use the available charts and reports in the system to ensure data is accurately recorded; thereby, eliminating future incidents of non-compliance with section 215.985(14)(a), F.S.

We determined the action taken fully addressed the recommendation; therefore, no further follow-up will be conducted.

**A-2223DEA-014** Six-month follow-up to Audit of the Department of Elder Affairs Bureau of Human Resources' Recruitment, On-Boarding, and Off-Boarding Process (Report date: 6/30/23)

**Finding 1:** Human Resources' Management has not developed written procedures for the Recruitment Process.

**Recommendations:** HR Management develop written procedures to attain assurance of work efficiency and promote the continuity of consistent and accurate practices in the event of prolonged employee absences or turnover. Also, HR Management collaborate with BIT to modify the RTA to incorporate a field where the hiring supervisor can include a "working title," where practicable, in addition to the pre-set job title.

We determined the action taken partially addressed the recommendation; therefore, further follow-up will be conducted by the OIG.

**Finding 2:** HR Policy 550.20, Criminal History Background Checks, is outdated and non-reflective of the existing practices.

**Recommendations:** HR Management update the policy to reflect the existing practices and collaborate with BIT staff to explore options to automate the process. Also, HR Management coordinate with DOEA's Bureau of Contract Administration and Purchasing Management to devise a contingency plan comprised of alternative options for continuous provision of fingerprint services to facilitate future emergency preparedness. Further, HR Management notify BIT staff earlier in the Off-Boarding process

by providing them with a copy of the signed Acceptance Resignation Letter upon receipt from the resigning employee's supervisor, in anticipation of seeing the individual's name on the PAR Report when provided by HR.

We determined the action taken was pending implementation; therefore, further follow-up will be conducted by the OIG.

**S-2122DEA-027** Six-month follow-up to the Enterprise Audit of Cybersecurity Continuous Monitoring (Report Date: 1/6/23 contained six recommendations)

We determined the actions taken were pending implementation; therefore, further follow-up will be conducted by the OIG.

As of June 30, 2023, nine recommendations remained outstanding for the internal engagements.

## Follow-up Status on External Engagement

Pursuant to section 20.055(6)(h), F.S., the OIG monitors the implementation of the Agency's response to reports issued by the AG or OPPAGA. The OIG is required to provide a written response to the Secretary on the status of corrective actions taken no later than six months after a report is published. During the fiscal year, a six-month follow-up was conducted on the following AG report:

**E-2122DEA-028** Six-month follow-up to Florida Auditor General Department of Elder Affairs, Selected Administrative Activities and Prior Audit Follow-up, Operational Audit, Report No. 2023-039 (Report date: 4/28/23)

**Finding 1:** Department records did not always evidence that a contractor's status as a subrecipient or vendor had been timely determined or that cost analyses were timely prepared for contracts awarded on a noncompetitive basis. A similar finding was noted in our report No. 2017-030.

**Recommendations:** Department Management ensure that Determination Checklists evidencing the Department's determination of a contractor's status as a subrecipient or vendor are completed prior to contract execution and retained in Department records. Also, Department Management ensure that, for contracts awarded on a noncompetitive basis, cost analyses are completed prior to contract execution.

We determined corrective action taken addressed the recommendation; therefore, no further follow-up will be conducted.

**Finding 2:** The Department's Office of Public and Professional Guardians (OPPG), did not prepare a risk assessment that identified areas of risk nor prioritized monitoring around those risks during the period July 2020 through December 2021. In addition, OPPG records did not always evidence that deficiencies noted during monitoring were resolved or that monitoring reports were subject to management review.

**Recommendation:** To ensure that contract monitoring activities are performed in accordance with State law, DFS guidelines, and Department policies and procedures, OPPG Management enhance contract monitoring controls, including the establishment of review and follow-up procedures.

We determined corrective action taken addressed the recommendation; therefore, no further follow-up will be conducted.

**Finding 3:** As similarly noted in our report No. 2017-030, duties related to Department property were not always properly separated as Department employees sometimes inventoried property items for which they were responsible or assigned and the Department did not always ensure that property records were updated for the results of the annual physical inventory.

**Recommendation:** Department Management enhance controls to ensure that annual physical inventories are conducted by appropriate staff and

that Department property records are updated for the inventory results.

We determined corrective action taken partially addressed the recommendation; therefore, further follow-up will be conducted.

**Finding 4:** Department controls over the recording of property acquisitions to Department property records need enhancement.

**Recommendation:** Department Management enhance property management policies and procedures to include guidance on determining the cost of property acquisitions and a time frame for recording property acquisitions to Department property records and ensure that Department records are timely updated for property acquisitions.

We determined corrective action had not yet been taken to address the recommendation; therefore, further follow-up will be conducted.

**Finding 5:** As similarly noted in our report No. 2017-030, the Department did not always document the return of State-owned property from employees separating from Department employment.

**Recommendation:** Department Management take steps to ensure that checklists are properly completed for all employees upon employment separation and retained in Department property records.

We determined corrective action taken addressed the recommendation; therefore, no further follow-up will be conducted.

**Finding 6:** The Department did not ensure that the Bureau of Information Technology was within the line of authority of executive management. Additionally, contrary to State law, the Department Information Security Manager (ISM) did not report directly to the Secretary for information-security duty purposes.

**Recommendation:** Department Management take steps to ensure that the Bureau of Information



Technology is separate from other user departments and organizationally equal to other management areas and that the Department ISM reports directly to the Secretary for information-security duty purposes.

We determined corrective action had not yet been taken to address the recommendation; therefore, further follow-up will be conducted.

**Finding 7:** The Department did not always promptly cancel purchasing cards upon a cardholder's separation from Department employment.

**Recommendation:** Department Management promptly cancel purchasing cards upon a cardholder's separation from Department employment.

We determined corrective action taken addressed the recommendation; therefore, no further follow-up will be conducted.

**Finding 8:** Department controls over employee access to the Florida Accounting Information



Resource Subsystem continue to need improvement to reduce the risk of unauthorized disclosure, modification, or destruction of Department data.

**Recommendation:** Department Management enhance FLAIR user access privilege controls to ensure that periodic FLAIR access reviews are documented in Department records, FLAIR user access privileges are immediately deactivated upon a user's separation from Department employment, and user access privileges to FLAIR are limited to promote an appropriate separation of duties. If incompatible access privileges are necessary, Department Management establish and document compensating controls.

We determined corrective action taken addressed the recommendation; therefore, no further follow-up will be conducted.

**Finding 9:** Security controls over mobile device utilization need improvement to ensure the confidentiality, integrity, and availability of Department data and information technology resources. A similar finding was noted in our report No. 2021-010.

**Recommendation:** Department Management enhance certain security controls related to employee use of mobile devices to ensure the confidentiality, integrity, and availability of Department data and related IT resources.

We determined corrective action had not yet been taken to address the recommendation; therefore, further follow-up will be conducted.

As of June 30, 2023, four recommendations remained outstanding for the external engagement.

## Investigations

During FY 2022-23, one investigation was completed:

**I-2223DEA-021:** On October 24, 2022, a former DOEA employee contacted the OIG and made complaints about several members of Department Management. The former employee alleged he/she was treated in an unbecoming manner during his/her separation; the Department violated federal law in the handling of the complainant's Family and Medical Leave Act status; they meddled in the affairs of a federally protected program within DOEA; they violated the Florida Sunshine Law; and they violated Department policy regarding the handling of Predetermination Conferences.

The OIG conducted an investigation that included interviews with the complainant, witnesses, and subjects, along with a review of supporting materials. The complainant's allegations were determined to be UNFOUNDED.

## Preliminary Inquiries

Like investigations, inquiries may be initiated as a result of information received from state employees, private citizens, federal agencies, legislators, the Department's Secretary, the Chief Inspector General, or any other person with concerns about the integrity of the Department's operations, contractors, or employees.

Of 110 complaint intakes, Investigations staff assigned four umbrella preliminary inquiry numbers, which are assigned to capture information on ongoing matters related to specific Department programs or similar issues brought to the OIG's attention during the fiscal year. Of those preliminary inquiry numbers, six intakes were assigned more than one umbrella case number. One in-depth preliminary inquiry was conducted after DOEA staff brought issues to light for the OIG to examine. See details of preliminary inquiries below:

**P-2223DEA-002:** An umbrella case number created to document requests for OIG assistance or information from DOEA Management. There

were 16 requests documented.

**P-2223DEA-003:** An umbrella case number created to document suspicious incidents and theft. Two incidents were reported.

**P-2223DEA-004:** An umbrella case number created to document incidents of Health Insurance Portability and Accountability Act (HIPAA) and Protected Health Information (PHI) violations, including Information Technology (IT) violations. No incidents were reported.

**P-2223DEA-005:** An umbrella case number created to document incoming complaints related to public and professional guardians. Fifteen complaints were received by the OIG and referred to the DOEA Office of Public and Professional Guardians (OPPG) for legal sufficiency reviews.

**P-2223DEA-006:** An umbrella case number created to document incoming complaints about nursing homes or adult living facilities' treatment of residents, etc. Four complaints were received. The complaints were referred to the Long-Term Care Ombudsman Program for follow-up and review. In some instances, the complaints were also referred to the Agency for Health Care Administration and the Department of Children and Families Adult Protective Services; as appropriate.

**P-2223DEA-025:** On February 10, 2023, a DOEA supervisor and a staff person separately contacted the Executive Office of the Governor, Chief Inspector General's Office after they discovered what they believed to be other Department employees processing DOEA business outside of established Department policy and procedures. A preliminary inquiry was initiated to determine whether there was basis for an investigation. At the conclusion of the inquiry, no violations of policies, procedures, Florida Statutes, or Code of Federal Regulations were identified. However, the OIG identified concerns involving how newly implemented pilot projects are communicated with staff and made one recommendation to management for their consideration.





## Management Reviews

Management reviews are typically initiated at the request of DOEA leadership. A review may consist of an evaluation by the OIG of a contractor/ subcontractor; contract/subcontract; and/or other operations affecting the Department, either internally or externally, to determine compliance with contract/subcontract agreements and/or identify issues that may require attention.

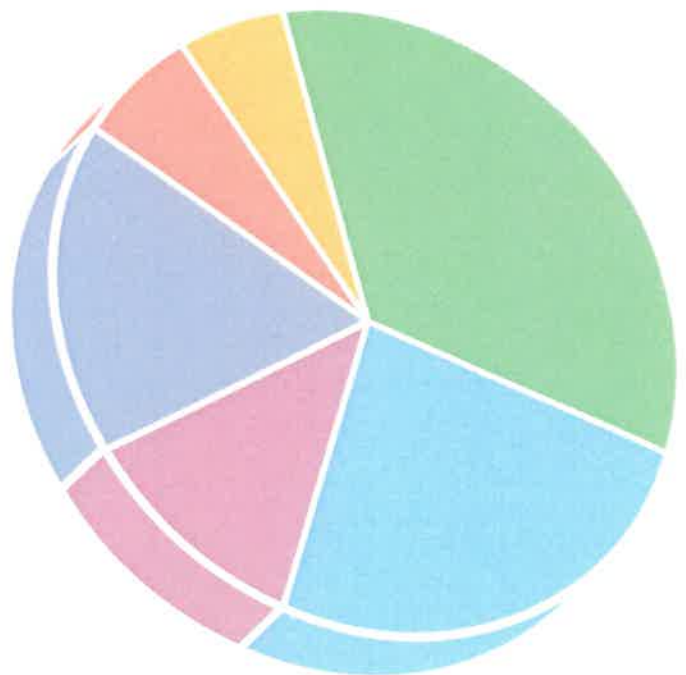
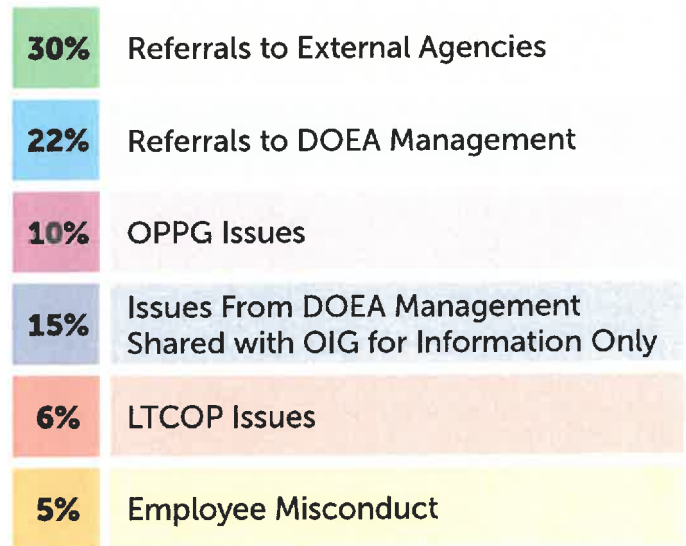
**M-2223DEA-032:** This management review was initiated because of Department leadership's receipt of concerns from multiple sources about the setup, operations, transparency, independence, conflicts of interest, and firewalls between a contractor and other associated entities. The review is ongoing and being handled in compliance with section 20.055(6)(e), F.S., Entity Contracting with the State.

## Other OIG Activities

### Complaint Intakes

The OIG received 110 complaints or requests for assistance from various sources. These types of complaints or requests included:

#### TYPES OF COMPLAINTS



## Annual Risk Assessment

The OIG performed its annual risk assessment of Department program areas and functions to ensure their services provide the most benefit to the Department. This ensures those areas with the greatest risks are identified and scheduled for review and the OIG is responsive to management concerns.

## Schedule IX: Major Audit Findings and Recommendations

On an annual basis, OIG staff prepare the Schedule IX: Major Audit Findings and Recommendations for the Department's Legislative Budget Request. The Schedule IX informs decision-makers about major findings and recommendations made in AG and OIG audit reports issued during the current and previous fiscal years. It also provides information on the status of action taken to correct reported deficiencies.

## Outreach and Educational Activities

During FY 2022-23, OIG staff participated in the following outreach and educational activities:

- OIG annual Fraud Awareness and Prevention voice recorded training, titled "Fraud Prevention and Ethics," was presented to employees at DOEA Headquarters and Field Offices via the People First's Learning Management System. The training was also posted on the Agency's main SharePoint site for new employee training.
- In conjunction with the training presentation, OIG staff created several fraud awareness and prevention resources, including Volume 6 of its annual Fraud Newsletter in November 2022 during International Fraud Awareness Week. It was distributed to DOEA employees statewide and the 11 Area Agencies on Aging (AAAs).

- The OIG contributed an article describing the roles and responsibilities of state agency Offices of Inspector General to the Department's external publication, *Aging Outlook*. The publication is distributed electronically and through our Area Agencies on Aging.
- The OIG disseminated to Agency employees its annual "Integrity in Government" summary of its office's duties and responsibilities as well as employees' responsibilities in preventing fraud, waste, and abuse in government. The summary was disseminated in December 2022, along with an employee acknowledgment form. In addition, a link was added to the external DOEA SharePoint site and the OIG SharePoint site.
- The OIG included its website link on the Chief Inspector General State OIG's web page for improved customer service.
- The OIG continues its membership with the Big Bend Fraud Task Force, which is comprised of members of local law enforcement agencies, financial institutions, lawyers, and state agencies. The OIG Investigator attended monthly meetings to discuss current trends related to fraud.



**Hurricane Ian**  
On September 28, 2022, Hurricane Ian, a powerful Category 4 hurricane with sustained winds of 115 mph or greater, impacted the southwest Florida coast before tracking across the peninsula and entering the Atlantic Ocean. The winds and storm surge damaged or destroyed tens of thousands of homes and businesses. Immediately after the storm had passed, local, state, and federal relief workers began helping the affected residents recover.

Additionally, private organizations and large numbers of volunteers, including volunteers from First Lady Casey DeSantis' Hope Heroes, the volunteer team she assembled as part of her Hope Florida – A Pathway to Purpose initiative, in partnership with the Florida Department of Elder Affairs, deployed to Charlotte and Lee counties to help seniors in need following Hurricane Ian.

Unfortunately, post-storm, there is always the potential for consumer fraud by individuals with ill intent, determined to take advantage of people in their times of need. The following information is provided to you as a guide to help you become familiar with some of the types of scams perpetrated against people after a storm.

**Scams After Disasters**  
After a natural disaster, consumers should be wary of tree service scams, building and home-repair scams, disaster-relief scams, and water-testing-and-treatment scams. After a disaster, qualified contractors are in high demand, providing opportunities for scam artists to take advantage of those finding it difficult to find help. If your home is damaged, be sure to follow these tips when hiring a contractor.

**Protect Yourself**

- Watch out for unsolicited offers or contractors claiming they can perform repairs at a discount with leftover supplies from another job.
- Have your insurance company evaluate damage before arranging repairs to ensure that the work will be covered under your policy.
- Get at least three written, itemized estimates or bids on repairs.
- Verify that a contractor has a license with local and state licensing boards.
- Ensure the contractor is licensed for the job. Check to see whether a company is properly licensed and whether there are any consumer

FRAUD AWARENESS & PREVENTION | VOLUME 6



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