



**ASHLEY MOODY
ATTORNEY GENERAL
STATE OF FLORIDA**

**OFFICE OF THE ATTORNEY GENERAL
Office of Inspector General**

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September 11, 2023

Ms. Melinda Miguel
Chief Inspector General
Office of the Chief Inspector General
The Capitol, Room 2103
Tallahassee, Florida 32399-0001

RE: Attorney General's Office of Inspector General Annual Report

Dear Ms. Miguel,

Enclosed for your review is the Attorney General's Office of Inspector General Annual Report for the year ended June 30, 2023.

If you need additional information, please contact me at (850) 414-3456.

Sincerely,



Steve Rumph
Inspector General

SR/ks

Enclosure: 2022-2023 Annual Report



To contact the
Office of Inspector General:
State of Florida
Office of the Attorney General
PL-01, The Capitol
Tallahassee, Florida 32399-1050
<http://myfloridalegal.com> or (850) 414-3300

Signatures below indicate review and approval of the Audit Plan as required by Section 20.055(6)(i), Florida Statutes.

Approval of the Fiscal Year 2023-2024 Audit Plan



Steve Rumph, Inspector General



Ashley Moody, Attorney General



ASHLEY MOODY
ATTORNEY GENERAL
STATE OF FLORIDA

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Inspector General

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September 10, 2023

Dear General Moody:

We are pleased to present the Office of Inspector General's Annual Report for the fiscal year 2022-2023, pursuant to the mandate of Section 20.055(8)(a), Florida Statutes. This report highlights the accomplishments, findings and recommendations of significant audit and investigative activities completed during fiscal year 2022-2023.

The Office of Inspector General continues to promote accountability, integrity, and efficiency as it assists the Office of the Attorney General in achieving its mission by planning value-added activities as evidenced in the audit plan for the 2023-2024 fiscal year.

We would like to take this opportunity to thank you for the support you have provided to this office. We look forward to working for you and the people of the State of Florida in the upcoming year.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "SR", written over a light blue horizontal line.

Steve Rumph
Inspector General

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General Information

The Office of the Attorney General (OAG), Office of Inspector General (OIG), is located in the Collins Building in Tallahassee, Florida. The Inspector General Act of 1994 created an Office of Inspector General within each state agency. The purpose of the Office of Inspector General is to act as a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055, Florida Statutes, defines the duties and responsibilities of each Inspector General.

Mission and Goal



The mission of the Office of Inspector General is to enhance public trust in government. The goal of the Office of Inspector General is to assist the Department in facilitating the State of Florida's legal needs by providing timely, objective and independent audits, investigations, review services and assessments of management functions.

Our services add value by promoting accountability, integrity, economy, efficiency and effectiveness within departmental programs and activities.

Statutory Requirement

Section 20.055, Florida Statutes, requires that each state agency Office of Inspector General submit an annual report of significant activities during the preceding state fiscal year to the agency head. The report must include, but is not limited to, the following:

- ◆ A description of activities relating to the development, assessment, and validation of performance measures.
- ◆ A description of significant abuses and deficiencies relating to the administration of programs and operations of the agency disclosed by investigations, audits, reviews, or other activities during the reporting period.
- ◆ A description of recommendations for corrective action made by the Inspector General during the reporting period with respect to problems, abuses, or deficiencies identified.
- ◆ The identification of each significant recommendation described in previous annual reports on which corrective action has not been completed.
- ◆ A summary of each audit and investigation completed during the reporting period.



Staff Qualifications

The Office of the Attorney General's Office of Inspector General prides itself on maintaining a highly trained and motivated staff. The staff members participate in a number of professional organizations to enhance, update and maintain technical proficiency, and meet required licensing criteria for specified certifications.

The staff members are active in professional training organizations including:

- ◆ The National and Florida Association of Inspectors General
- ◆ The Institute of Internal Auditors
- ◆ The Association of Government Accountants
- ◆ State Law Enforcement Chiefs Association
- ◆ ISACA

Professional certifications held by the Office of Inspector General staff afford a better quality of service and contribution to the Office of the Attorney General. These certifications include:

- ◆ Certified Inspector General
- ◆ Certified Government Auditing Professional
- ◆ Florida Certified Contract Manager
- ◆ Certified Project Manager
- ◆ Certified Inspector General Investigator
- ◆ Certified Law Enforcement Officer
- ◆ Certified Inspector General Auditor

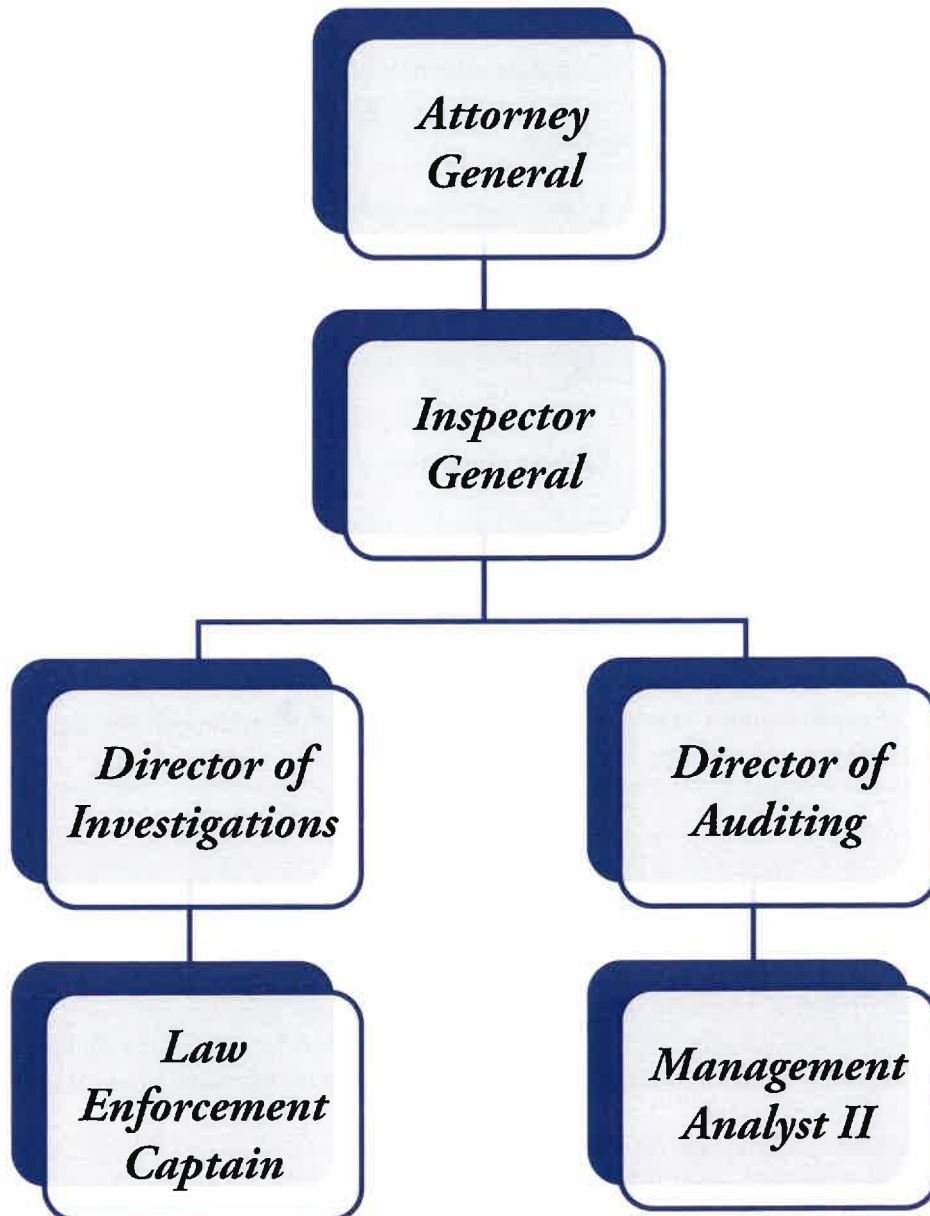
The Office of Inspector General is accredited by the Commission for Florida Law Enforcement Accreditation. A team of assessors from the Commission for Florida Law Enforcement Accreditation examined all aspects of the unit's policies and procedures, management, operations, and support services. The Investigations Unit must comply with approximately 49 standards to receive accredited status. Accreditation is a voluntary process and is a highly-prized recognition of professional excellence.

For the Fiscal Year 2022-2023, the Office of Inspector General staff completed a combined total of 389 hours of training.



Organizational Chart

The Inspector General is appointed by, and reports to the Attorney General. The OIG is organized as shown in the following chart:



Internal Audit Section

The internal audit function is an independent, objective assurance and consulting activity designed to add value and improve the Office of the Attorney General's operations. It helps accomplish the Department's objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The Internal Audit section of the OIG is responsible for conducting financial, compliance, information technology and performance audits of the Department and for reviewing and evaluating internal controls related to its fiscal accountability. In addition, consultant services are provided. Audits are conducted in accordance with *The International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards* as applicable.

Performance Audits and Consulting Reviews

- ◆ One audit was completed with one recommendation. The corrective action plan has been implemented.
- ◆ One attestation was completed. The Department generally complied with the DHSMV DAVID requirements.

Liaison Activities

- ◆ Liaison activities were performed this year, including entrance and exit conferences with the Auditor General's Office, OPPAGA, and Department of Management Systems.

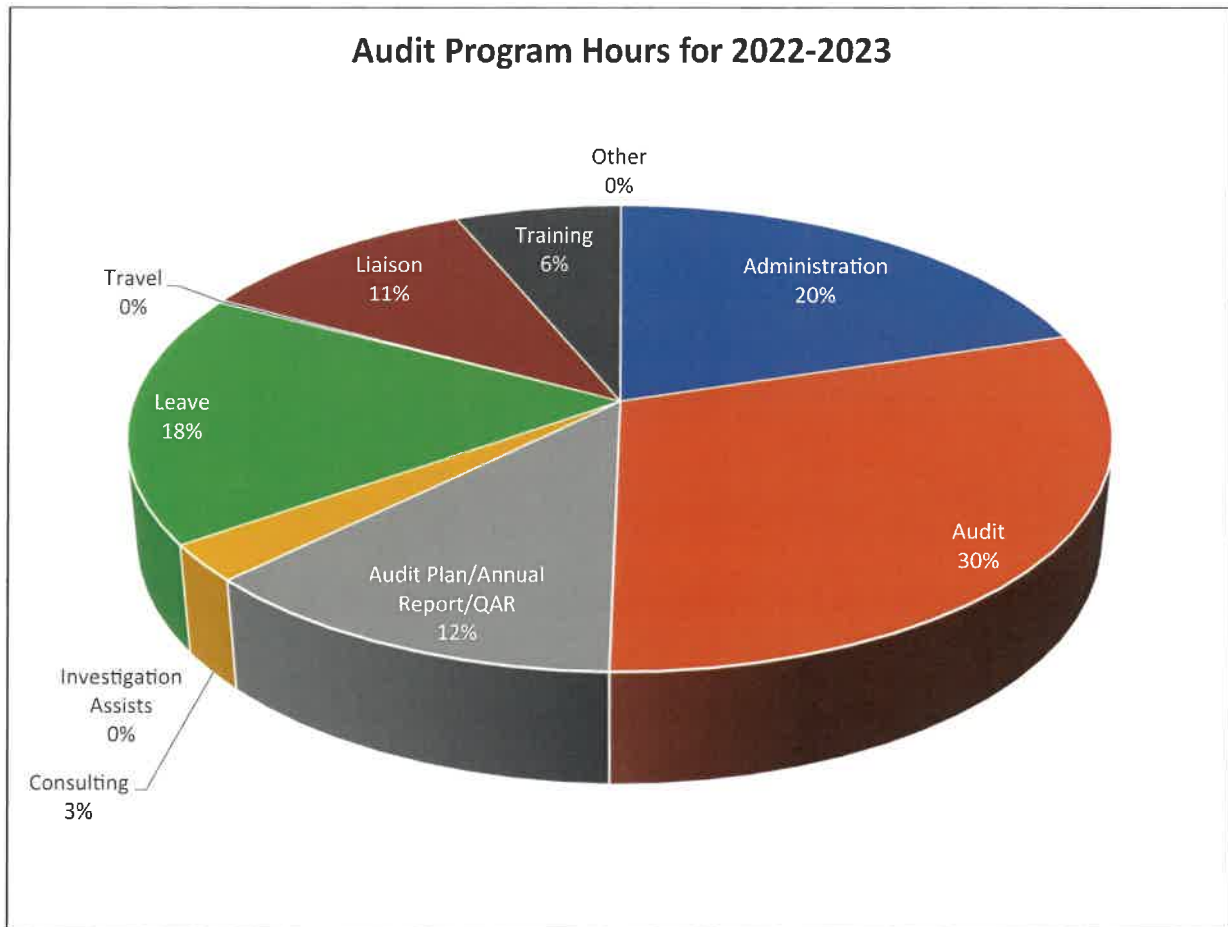
Liaison Follow-up Audits

- ◆ Follow-up of previous audits were conducted, which contained two recommendations. The recommendations have been fully implemented.

Additional

- ◆ The audit section provides audit information for the Legislative Budget Request.
- ◆ The audit section serves as the liaison for the Auditor General, OPPAGA, and other outside audit agencies.
- ◆ Performance Measures are reviewed as an integral part of internal audits.
- ◆ A risk assessment and fraud review was conducted in preparation for the Annual Audit Plan.
- ◆ The audit standards, audit checklist, audit charter, and manual were reviewed and updated to reflect changes in auditing standards.
- ◆ Audit related data was prepared for the annual report.
- ◆ Assistance was provided to the OIG Investigations Section.

Audit Section Hours Allocation



Audit Activities Table - Fiscal Year 2022-2023

Number	Description	Activity Type
20-06	Consumer Protection	Audit
20-14	Auditor General - Operational Audit	Liaison
20-15	Compliance with Gov Memo 21-025 re EO-20-044	Audit
20-16	2022 SWFA	Liaison
21-11	2022-23 Annual Risk Assessment	Audit Plan/Annual Report/QAR
21-12	EO 20-22 Attestation	Other
21-13	DAVID Attestation	Consulting
21-14	2021-2022 SWFA	Liaison
22-01	eDiscovery	Audit
22-02	Annual Report	Audit Plan/Annual Report/QAR
22-04	Statewide Federal Awards	Liaison
22-04	DMS Retirement Audit	Liaison
22-05	Training and Development	Audit
22-06	Review of Internal QAR process	Audit Plan/Annual Report/QAR
22-07	Annual Risk Assessment	Audit Plan/Annual Report/QAR
22-08	2022-2023 SWFA	Liaison
22-09	OIG Annual Report	Administration
22-10	New Fiscal Year Set-up	Administration

Summary of Internal Audits/Consulting Engagements - Fiscal Year 2022-2023

DHSMV MOU – DAVID Attestation Review

The primary objective of this review was to provide assurance the Department complied with the 14 items listed in the Driver and Vehicle Information Database (DAVID) audit guide provided by the Department of Highway Safety and Motor Vehicles (DHSMV), and to verify that adequate controls were in place to protect personal data from unauthorized access, distribution, use and modification or disclosure. We concluded the Department was in compliance with the DHSMV DAVID requirements. Areas for improvement were forwarded to management via memorandum.

22-01 eDiscovery & Litigation Support Center

The objectives of this audit were to: review policies and procedures of the Bureau to ensure annual review and updates, verify deliverables identified in the policies or procedures are received, and evaluate user access controls over data systems utilized by eDiscovery & Litigation Support Center staff.

The recommendation was:

1. That eDiscovery ensure there is a procedure, established for each data system, with a requirement to conduct periodic reviews of all users and their levels of access.

Conclusion: The recommendation has been implemented.

Investigations Section

The Investigations Section is responsible for the management and operation of administrative investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct and other abuses involving our employees, contractors and programs. Each complaint is analyzed to determine if it describes activities as defined in Section 112.3187, Florida Statutes, known as the Whistle-blower's Act.

The Investigations Section also conducts internal affairs investigations of sworn law enforcement personnel employed by the Office of the Attorney General

Each complaint is reviewed and a determination made regarding the most appropriate method for resolution. The Investigations Section will:

- ◆ determine whether further action is needed; or,
- ◆ conduct a preliminary inquiry to determine whether an investigation should be opened regarding a specific allegation; or,
- ◆ conduct an investigation into a specific allegation of a violation of law, rule, or policy; or,
- ◆ refer the complaint to management and Human Resources.



If an investigation identifies criminal misconduct, a referral is made to the Florida Department of Law Enforcement or other appropriate law enforcement agency.

Intake Activities

- ◆ 83 investigative contacts were made.

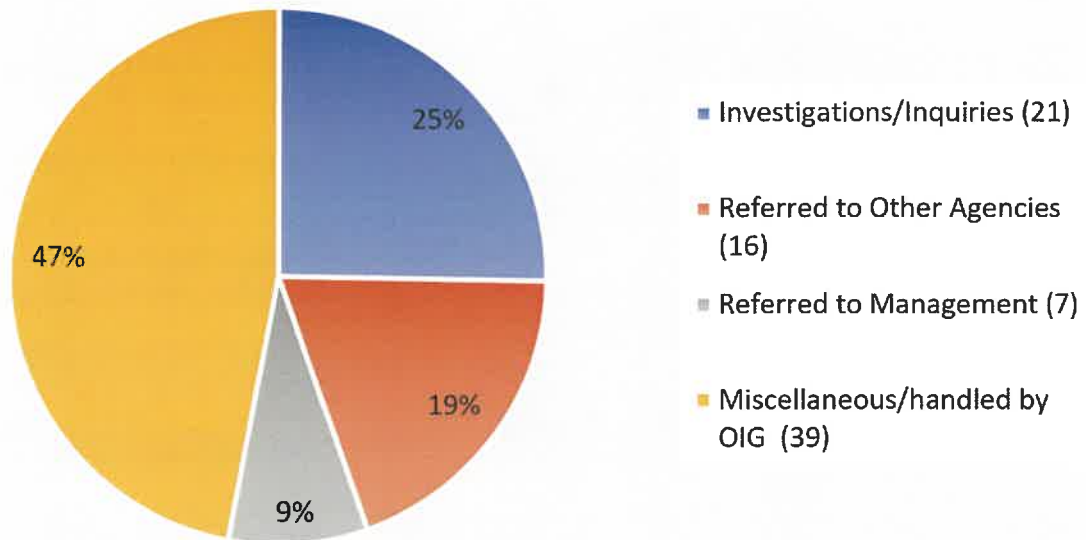
Investigations

- ◆ 21 investigative contacts were opened for inquiry or investigation into violation of agency policy, procedure, or management review of specific program area as a tool for program improvement.

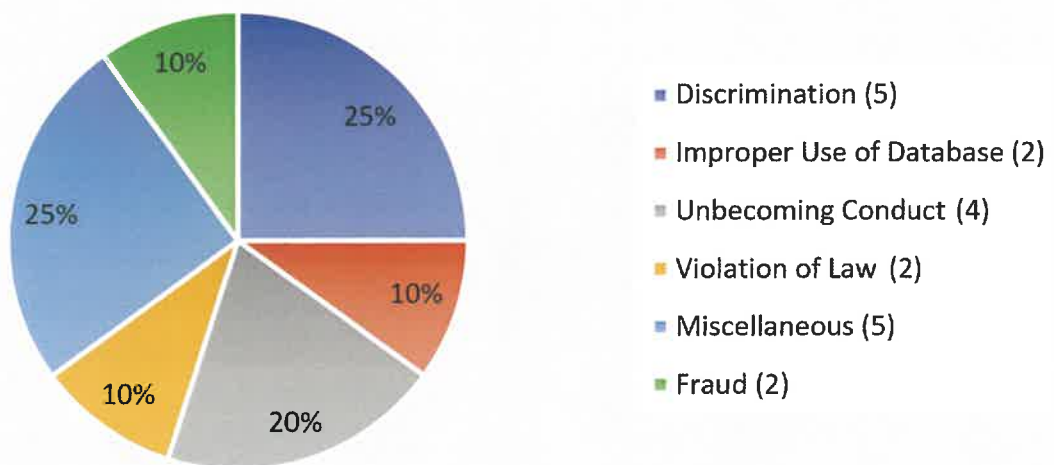


Investigative Statistics 2022-2023

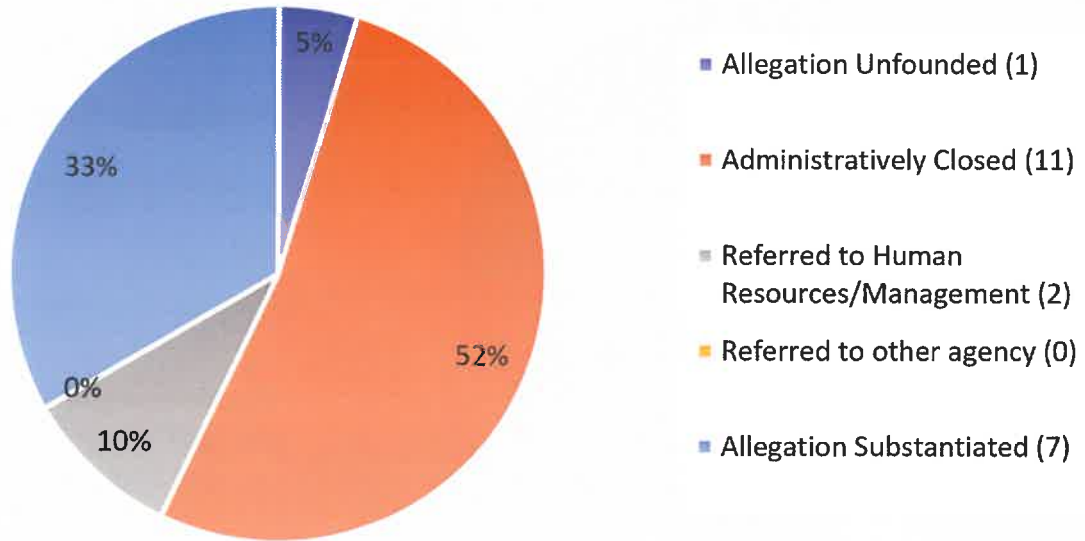
Outcomes of 83 Investigative Contacts



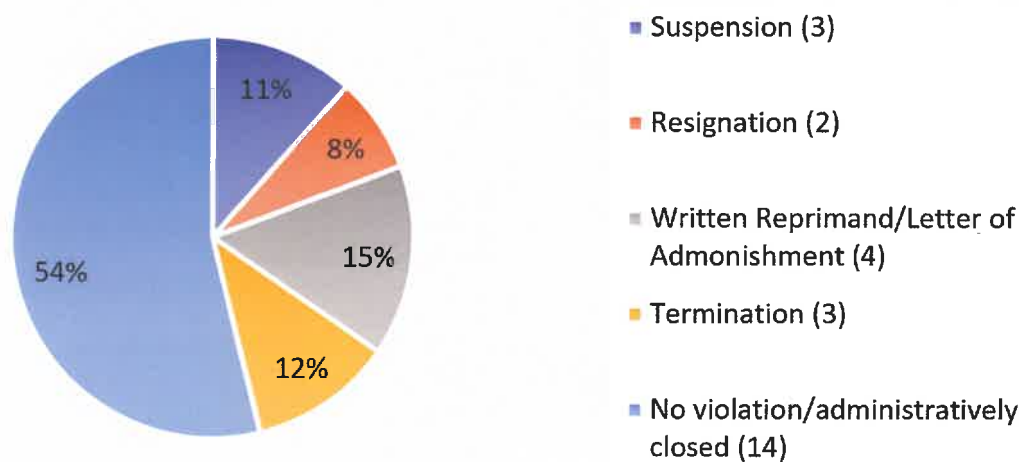
Types of Allegations



Findings from 21 Investigations/Inquiries



Discipline Resulting 21 from Inquiries/Investigations



Investigations Summary 2022-2023

Investigation # 22-01

An internal review by a business unit revealed that an employee misused a database by querying themselves and a family member. An Office of Inspector General investigation substantiated the allegation. The employee was disciplined and later resigned.

Inquiry # 22-02

An employee was accused of failing to properly disclose records to a member of the public. An inquiry concluded that there were no violations of law, rule, or policy. The inquiry was closed administratively.

Investigation # 22-03

An employee self-reported contact with law enforcement. An investigation substantiated unbecoming conduct and violation of the law. The employee resigned prior to the conclusion of the investigation.

Investigation # 22-04

Three employees were alleged to have violated the social media policy. An investigation substantiated unbecoming conduct, inattention to work breaks, poor performance, unauthorized use of state equipment and failure to provide appropriate leadership. The employees were disciplined.

Inquiry # 22-05

A former employee filed a hostile work environment complaint. An inquiry concluded that there were no violations of law, rule, or policy. The inquiry was closed administratively.

Inquiry # 22-06

An employee alleged discrimination occurred during a promotional process. An inquiry concluded that there were no violations of law, rule, or policy. The inquiry was closed administratively.

Inquiry # 22-07

An anonymous complainant alleged unbecoming conduct occurred at a conference. An inquiry concluded that there were no violations of law, rule, or policy. The inquiry was closed administratively.

Inquiry # 22-08

An employee self-reported contact with law enforcement as the victim of a crime. An inquiry concluded that there were no violations of law, rule, or policy by the employee. The inquiry was closed administratively.

Inquiry # 22-09

An employee self-reported contact with law enforcement. An inquiry substantiated that the employee followed policy by reporting the contact. The violation of law was turned over to management and Human Resources for action deemed appropriate. The inquiry was closed administratively.

Investigation # 22-10

An employee reported that their supervisor made them uncomfortable. An investigation substantiated violations of unauthorized use of state equipment, failure to supervise, unauthorized solicitation, and inefficiency. The supervisor was terminated.

Investigation # 22-11

While conducting the investigation referenced above (# 22-10) it was determined that the supervisor violated law, rule, and policy to include unbecoming conduct. The supervisor was terminated.

Investigation # 22-12

Two former employees alleged a hostile work environment against their supervisor. An investigation revealed that the allegation of a hostile work environment was unfounded; however, the investigation substantiated failure to supervise by the inadvertent violation of the department's Covid policy.

Investigation # 22-13

A member of the public alleged that an employee was harassing them online after ending a relationship. An investigation substantiated unbecoming conduct, and unauthorized use of state equipment. The employee was terminated.

Inquiry # 22-14

The Office of Inspector General reviewed a former employee's state-owned computers at the request of Human Resources. No violation of law, rule, or policy was found. The inquiry was closed administratively.

Inquiry # 22-15

A grant recipient was accused of violations of law and contract violations. The inquiry revealed no violations of law and referred the alleged contract violations over to the grant administrators for further review. The inquiry was closed administratively.

Inquiry # 22-16

An employee was evaluated by the department's law enforcement personnel for possible impairment. Law enforcement staff determined the employee may have had health issues and was not impaired. The inquiry determined all laws, rules, and policies were followed. The inquiry was closed administratively.

Investigation # 22-17

A supervisor alleged that their subordinate violated the dual employment policy. An investigation substantiated the allegation, as well as unauthorized use of state equipment. It was further discovered that the employee failed to comply with the directive to read department policies by the specified date. The employee was disciplined.

Inquiry # 22-18

A grant recipient was accused of violations of law and contract violations. The inquiry revealed no violations of law and referred the alleged contract violations over to the grant administrators for further review. The inquiry was closed administratively.

Inquiry # 22-19

An employee alleged harassment and retaliation. The inquiry revealed no violation of law, rule, or policy. The inquiry was closed administratively.

Inquiry # 22-20

An anonymous complainant alleged an employee's task was a waste of time and money. The inquiry revealed a difference in managements' preference for software. The issue was already being addressed. The inquiry revealed no violation of law, rule, or policy. The inquiry was closed administratively.

Inquiry # 22-21

An employee refused to sign a Performance Improvement Plan and accused their supervisor of harassment. An inquiry revealed no violation of law, rule, or policy. The inquiry was closed administratively.





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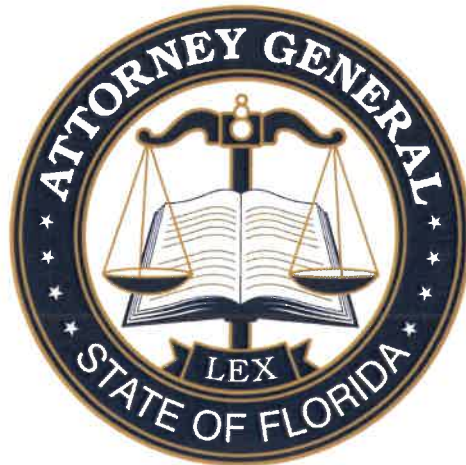
Stronger, Safer Florida



Audit Plan

Office of Inspector General
Fiscal Year 2023-2024

Steve Rumph
Inspector General
Fiscal Year 2023-2024



Ashley Moody, Attorney General

Steve Rumph, Inspector General

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AUDIT PLAN DEVELOPMENT

This fiscal year 2023-2024 Audit Plan for the Office of the Attorney General was prepared in accordance with Section 20.055(6)(i), Florida Statutes, which charges the Office of Inspector General with developing long-term and annual audit plans based on the results of periodic risk assessments.

As a result of the annual risk assessment, possible auditable activities were identified, evaluated, and prioritized. Office of Inspector General audit staff performed the following tasks in preparation of the risk assessment:

- Reviewed prior internal and/or external audits and follow-up reports.
- Examined prior audit plans and considered management requests and input.
- Integrated observations and knowledge of the OAG control environment.
- Conducted a risk assessment which included surveying management of risks and goals.

Agency risk was quantified by categorizing risk into ten factors and assigning a preliminary score to each factor. The risk factors were expenditures, complexity of operations, recent changes in systems/programs/rapid growth, policies, procedures and controls, public interest, risks, time since last audit, unit size, information technology, and management's concerns.

Risk factor scores assigned to auditable units were summed to determine a total risk score. The total risk scores were ranked with other pertinent factors utilized to determine the audit goals of the Office of Inspector General. The Inspector General determined the final audits based on his audit priorities and assessment of enterprise risk management.

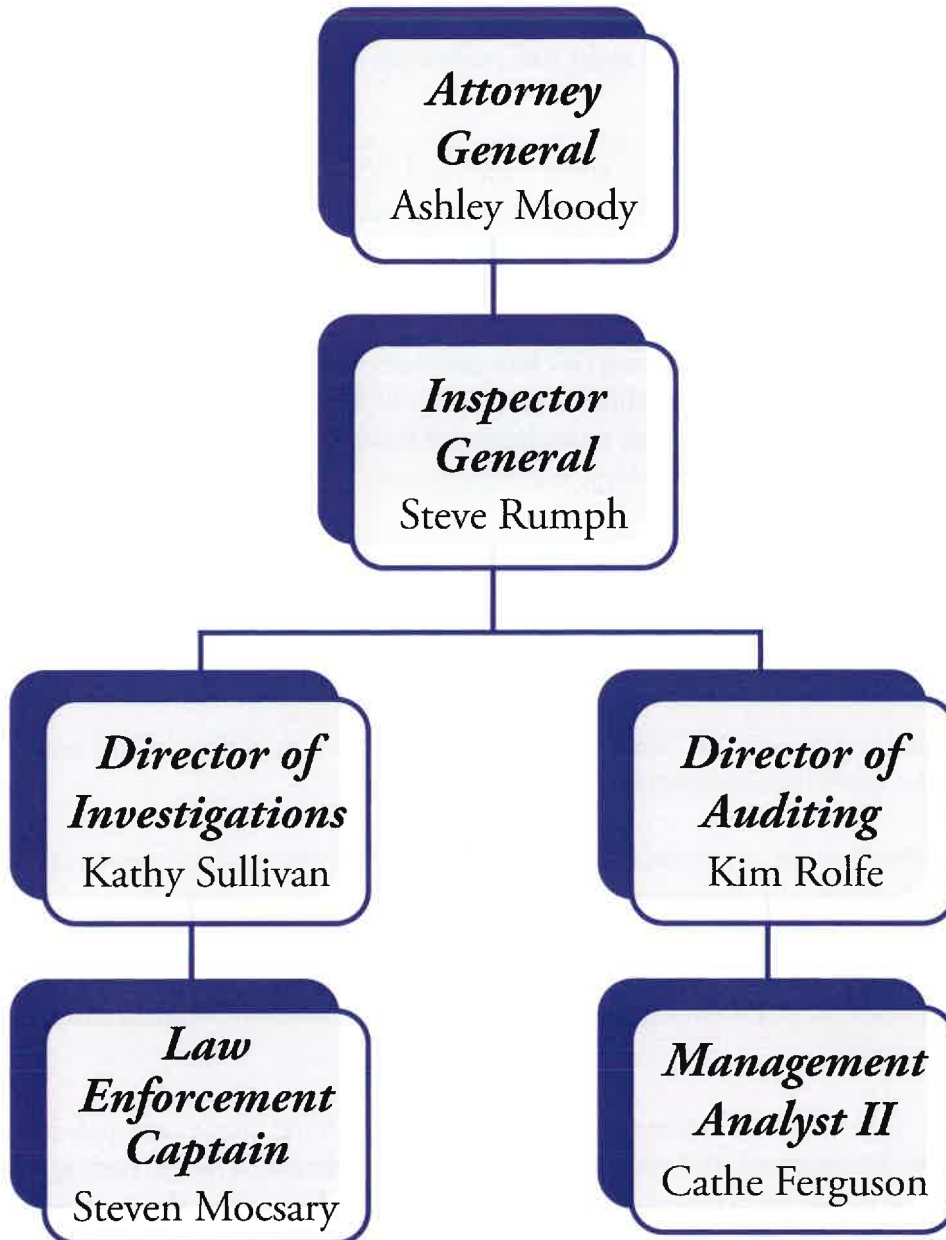
In accordance with Section 20.055(2)(d), (e), (f), Florida Statutes, the Office of Inspector General is responsible for the following accountability activities:

- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the programs;
- Conduct, supervise, or coordinate other activities promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in its programs and operations; and
- Keep the agency head ... informed concerning program fraud, abuse, and deficiencies relating to the programs and operations administered or financed by the state agency, recommend corrective action concerning fraud, abuse and report on the progress made in implementing corrective action.

Audit activities of the Office of Inspector General are planned and conducted in accordance with the *International Professional Practices Framework and Generally Accepted Government Auditing Standards*.

ORGANIZATIONAL STRUCTURE

Key positions of the Office of Inspector General include an Inspector General, a Director of Auditing, a Director of Investigations, a Management Analyst II, and a Law Enforcement Captain. Available auditing work hours are computed using 2,080 hours per audit position per year. Auditing employs a Director of Auditing and an Auditor (Management Analyst II).



Fiscal Year 2023-2024 Planned Audit Activities

The following presents the proposed audit projects and estimated time needed. The planned assignments and objectives are described for the fiscal year 2023-2024 and are contingent upon the resources and risks identified remaining constant.

This 2023-2024 Audit Plan was prepared pursuant to Section 20.055(6)(i), Florida Statutes, and in accordance with the *International Professional Practices Framework* as published by the Institute of Internal Auditors, 2017 edition. Audit work schedules are based on, among other factors, an assessment of risk priority and exposure. The plan includes proposed engagements and estimated time needed to complete the project.

Allocation of 2023-2024 Hours

<i>Audit Section Hours Available</i>	<i>Estimated Hours for FY 2023-2024</i>
Total Audit Hours Available	4,160
Less Internal Audit Activities	2,000
Less Internal Follow-up engagements	100
Less External Audit Assistance	200
Less Special Projects and Other Assignments *	300
Less Liaison Activities/Oversight **	200
Less Indirect Hours	1060
Administrative	470
Training	150
Leave and Holidays	400
Quality Assurance Program	40
Hours Available for Other Internal Engagements	300

* Includes audit-related activities such as Fraud and Risk Assessment, Work Plan Development, Annual Report, Enterprise audits, internal and external Quality Assurance Reviews, etc

** Includes Auditor General, OPPAGA, DFS, federal auditor liaison duties.

Allocation of 2023-2024 Planned Internal Audit Activity

In accordance with its current risk assessment of auditable units, the Office of Inspector General has scheduled five (5) new audits for fiscal year 2023-2024.

<i>Internal Audits/Consulting Engagements scheduled</i>	<i>Estimated Hours for FY 2023-2024</i>
Training and Development (cont.)	100
P-Card Usage	400
Information Technology	400
Criminal Appeals	400
Statewide Prosecution	400
Advocacy/Grant Management	300
Total	2,000

The table below gives the general objectives of the planned audits/consulting engagements.

<i>Division/Function</i>	<i>Objective</i>
Training and Development (cont.)	<ul style="list-style-type: none"> Evaluate documented division controls and operating procedures, review security access, review grant/contract monitoring activities if applicable.
Purchasing Cards	<ul style="list-style-type: none"> Evaluate usage and compliance to state guidance in the use of Purchasing Cards. Evaluate documented division controls and operating procedures, review security access, review policies and processes when working with IT, review grant/contract monitoring activities if applicable.
Information Technology and Florida Cybersecurity Standards	<ul style="list-style-type: none"> Evaluate documented division controls and operating procedures, review security access, review patch management and software maintenance records, review documents related to incident response, reporting and recovery as related to 60-GG Florida Administrative Code
Criminal Appeals	<ul style="list-style-type: none"> Evaluate documented division controls and operating procedures, review security access, review grant/contract monitoring activities if applicable.
Statewide Prosecution	<ul style="list-style-type: none"> Evaluate documented division controls and operating procedures, review security access, review grant/contract monitoring activities if applicable.

Advocacy/Grant Management	<ul style="list-style-type: none"> Evaluate documented division controls and operating procedures, review security access, review grant/contract monitoring activities if applicable.
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In accordance with the International Professional Practices Framework, the Office of Inspector General evaluates our conformance with auditing standards by conducting ongoing monitoring of internal audit activities and periodic review of compliance therewith. As called for in the standards; ongoing monitoring is accomplished by supervision, engagement planning, engagement specific quality assessment, cross review, and source validation for audit reports.

Every three years, the Office of Inspector General participates in a peer review conducted by the Auditor General. Their staff reviews the Inspector General’s activities assessing compliance with applicable auditing standards. The results of quality assessment reviews are reported to the Attorney General. The last review was conducted December 2021.

External Engagement Assistance/Follow-up Assignments

In accordance with Section 20.055(6)(h), Florida Statutes, the Department’s Office of Inspector General is required to provide a written response to the Attorney General, or the Office of Program Policy Analysis and Government Accountability on the status of corrective actions taken on any findings within six months after the Auditor General, or the Office of Program Policy Analysis and Government Accountability release a report concerning the Attorney General’s Office. The Office of Inspector General is also required to monitor and report on the implementation of the Department’s response to any report issued by these external parties.

In addition, the Auditor General’s Office conducts a quality assurance review of the Department’s Office of Inspector General compliance with auditing standards and Florida Statute 20.055.

<i>External Audits Assistance</i>	<i>To be Completed by</i>
Auditor General Statewide Financial Statement Awards Audit 2022-2023 – Six Month Follow-up	September 2023

Internal Engagements/Follow-Up Assignments

In addition to external follow-up assignments, the Audit Section conducts follow-up monitoring on internal engagements in accordance with the International Professional Practices Framework as published by the Institute of Internal Auditors. The following table reflects projects that will have a follow-up conducted for fiscal year 2023-2024.

<i>Internal Engagements Follow-Up Assignments</i>	<i>To be Completed by</i>
eDiscovery and Litigation Support	August 2023

Long Range Audit Plan

The Office of Inspector General developed the following Long Range Audit Plan for fiscal years 2024 through 2025 by utilizing the findings from the risk assessment of auditable units and based on current resources available to the Audit Section in compliance with Section 20.055(6)(i), Florida Statutes, which states “The inspector general shall develop long-term and annual audit plans based on the findings of periodic risk assessments ... The plan shall show the individual audits to be conducted during each year and related resources to be devoted to the respective audits ...”

Audit planning is predicated upon the premise that available resources and risk identification will remain constant. The Office of Inspector General will continue to work with agency managers and staff to identify areas of concern and to make recommendations for improvement. The Office of Inspector General continues to provide a central point for promoting accountability and integrity throughout the Department. Planned audit hours for the fiscal year 2024 through 2025 are illustrated in the following table.

Allocation of 2024-2025 Planned Audit Hours Scheduled

The Office of Inspector General’s Audit Long Range Plan for the fiscal year 2024-2025 includes the following projected assignments of audit resources:

<i>Internal Audit Engagements</i>	<i>Estimated Hours for FY 2024-2025</i>
Child Support Enforcement	300
Criminal Justice Programs	300
Consumer Protection	300
Annual Cybersecurity Audit	300
Victims Compensation	300
Total	1500



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Annual Report

Office of Inspector General
Fiscal Year 2022-2023

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Fiscal Year 2022-2023