

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION



2023-2024 ANNUAL REPORT

OFFICE OF INSPECTOR
GENERAL



RON DESANTIS, GOVERNOR

MELANIE S. GRIFFIN, SECRETARY

September 30, 2024

Dear Secretary Griffin,

In accordance with Section 20.055(8)(a), Florida Statutes, I am pleased to submit the Office of Inspector General's Annual Report for fiscal year 2023-2024. The report highlights our efforts and activities during the preceding fiscal year.

As this report demonstrates, our office is committed to providing leadership in the promotion of accountability, integrity, and public trust.

Thank you for all your support this year.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Rodney J. MacKinnon', with a long horizontal flourish extending to the right.

Rodney J. MacKinnon
Inspector General



OFFICE OF INSPECTOR GENERAL Annual Report

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Accredited by the Commission for Florida Law Enforcement Accreditation since February 2020.

I. Overview of the Office of Inspector General

Section 20.055, Florida Statutes, establishes the Office of Inspector General (OIG) to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency within the Department of Business and Professional Regulation (DBPR). The section defines the duties and responsibilities of agency inspectors general and requires inspectors general to submit an annual report to the Secretary of the Department and the Chief Inspector General by September 30th of each year. The purpose of this report is to provide the Chief Inspector General, the Secretary of the department, and other interested parties with a summary of the accountability activities of the Office of Inspector General during the preceding fiscal year.

Mission Statement

The mission of the Office of Inspector General is to be a valuable partner in conducting independent and objective internal audits, reviews, and investigations of department activities and programs. Our services add value to department management by assisting the department in providing greater accountability, integrity, efficiency, and effectiveness in fulfilling the department's overall vision, mission, values, and strategic goals.

Responsibilities

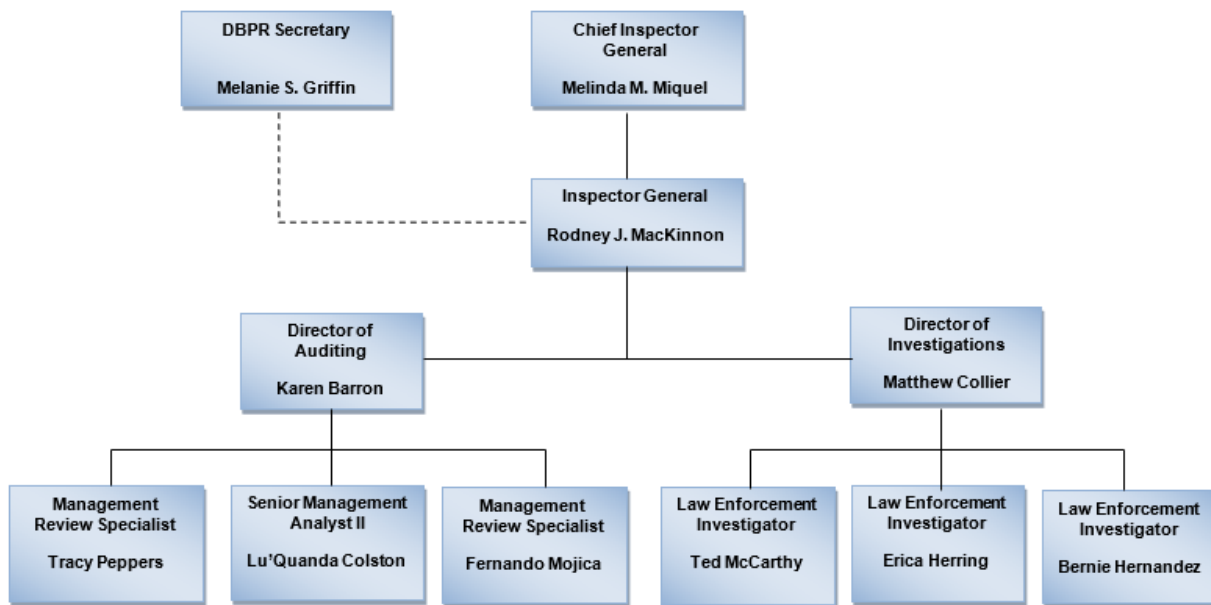
Section 20.055, Florida Statutes, outlines the following duties and responsibilities for Offices of Inspector General:

- Direct, supervise, and coordinate audits, investigations, and management reviews relating to the agency's programs and operations.
- Conduct, supervise, or coordinate other activities carried out or financed by the agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, agency programs and operations.
- Keep the agency head informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the agency; recommend corrective action concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action.
- Review the actions taken by the state agency to improve program performance and meet program standards and make recommendations for improvement, if necessary.
- 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 by the agency on performance measures and standards and make recommendations for improvement, if necessary.
- Ensure effective coordination and cooperation between the Office of the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication.
- Maintain an appropriate balance 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.
- Initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government.
- Receive complaints and coordinate all activities of the department as required by the Whistleblower's Act pursuant to Sections 112.3187 - 112.31895, Florida Statutes.

- Receive and consider the complaints that do not meet the criteria for an investigation under the Whistle-blower's Act and conduct such inquiries, investigations, or reviews, as the Inspector General deems appropriate.
- Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General's office. This shall include freedom from any interference with investigations and timely access to records and other sources of information.

Staffing

The Inspector General is appointed by the Chief Inspector General and is under the general supervision of Secretary of DBPR for administrative purposes. The Office of Inspector General (OIG) is organized as shown on the following chart:



Collectively, OIG staff possessed and maintained the following professional designations and certifications during Fiscal Year 2023-2024:

- Certified Inspector General (1)
- Certified Inspector General Investigator (2)
- Certified Inspector General Auditor (2)
- Certified Information Systems Auditor (1)
- Certified in the Governance of Enterprise Technology (1)
- Certified Fraud Examiner (2)
- Florida Certified Contract Manager (4)
- Certified Law Enforcement Officer (4)
- Notaries Public (2)
- Member of The Florida Bar (1)

Professional Affiliations

OIG staff members belong to a variety of professional associations to maintain professional competence, establish and advance professional networks, and participate in professional community activities. OIG staff members are affiliated with the following professional organizations:

- Association of Inspectors General (AIG)
- Association of Certified Fraud Examiners (ACFE)
- Florida Chapter of the AIG (FCAIG)
- The Institute of Internal Auditors (IIA)
- Tallahassee Chapter of the IIA (TCIIA)
- Association of Government Accountants (AGA)
- The Information Systems Audit and Control Association (ISACA)
- Commission for Florida Law Enforcement Accreditation (CFA)
- The Florida Government Bar Association (FGBA)

II. Internal Audit Section Overview

The primary goal of the Internal Audit Section (IAS) is to bring a systematic, disciplined approach to evaluating and improving the adequacy and effectiveness of the Department's governance, risk management, and internal control processes. To accomplish this goal, the IAS conducts internal audits of the Department's programs, activities, and functions. These audits evaluate the Department's exposure to fraud, risk, and the adequacy and effectiveness of internal controls established to:

- Achieve the Department's strategic objectives.
- Maintain the reliability and integrity of financial and operational data and information.
- Optimize operational effectiveness and efficiency.
- Safeguard assets, including information and information technology resources.
- Ensure compliance with laws, rules, regulations, policies, procedures, and contracts.

The IAS also conducts consulting engagements at management's request and provides advisory/technical assistance services to management on issues that do not require more extensive audit or consulting services. Additionally, the IAS serves as the liaison between the Department and external review entities such as the Auditor General and monitors and reports to the Secretary, via the Inspector General, on the status of actions taken to correct deficiencies reported in external and internal audits.

The IAS carries out the OIG's statutory responsibilities regarding performance measure development and assessment and provides technical assistance and administrative guidance on state single audit act matters.

The IAS also performs audits and consulting engagements in conformance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*, as published by The Institute of Internal Auditors, Inc.

Finally, the IAS also consults with the Investigations Unit and provides quality control on investigative reports.

Follow-up reviews, management advisory services, and other projects are conducted in accordance with the *Standards* or other applicable professional internal auditing standards. The *Standards* provide a framework for ensuring independence, objectivity, and due professional care in the performance of internal audit work.

III. Summaries of Internal Audit Work Completed in 2023-2024

Audit Performance Measures Validity and Reliability: Division of Alcoholic Beverages and Tobacco, Internal Audit Report Number A-2324BPR-020 - Published June 26, 2024.

The Division of Alcoholic Beverages and Tobacco is responsible for licensing the manufacture, distribution, sales, and service of alcoholic beverage and tobacco products. This includes the receipt and processing of license applications; collection and auditing of taxes, surcharges, and fees paid by licensees; and enforcement of the laws and regulations governing the sale of alcoholic beverage and tobacco products, pursuant to Chapters 210, 561-565, 567-569, Florida Statutes.

Accordingly, the Division focuses on a series of regulatory, technical, and process improvements geared towards promoting exceptional service to applicants, licensees, and other industry partners. The Division notes that these priorities are rooted in the guiding principle of the Department's mission. The Division further notes that they are committed to identifying new efficiencies and improving the processes which underscore its regulatory relationship with businesses licensed for the sale and services of alcoholic beverages and tobacco in the state of Florida.

Objectives

Our overall audit objectives were to evaluate the validity and reliability of the legislatively-approved performance measures reported by the Division of Alcoholic Beverages and Tobacco and to make recommendations for improvement, if necessary. We also assessed the Division's reported results for Fiscal Year 2023-24. The scope of the audit evaluated the validity and reliability of four of the five legislatively approved performance measures reported by the Division in the Department's *Long Range Program Plan for Fiscal Years 2023-24 through 2027-28* and related activities through the conclusion of fieldwork.

These LRPP measures were as follows:

- Measure 24: *Percent of total retail alcohol and tobacco licensees and permit holders inspected.*
- Measure 25: *Percent of alcohol beverage retailers tested found to be in compliance with underage persons' access.*
- Measure 26: *Percent of tobacco retailers tested found to be in compliance with underage persons' access.*
- Measure 28: *Percent of complete license applications approved or denied within 90 days.*

Results

For purposes of our audit, we used the definitions of validity and reliability provided in the LRPP. Validity is defined as the appropriateness of the measuring instrument in relation to the purpose for which it is being used. Reliability is defined as the extent to which the measuring procedure yields the same results on repeated trials and data is complete and sufficiently error free for the intended use.

We found the Division's performance measures were valid indicators of the achievement of Division inspection-related program objectives. All measures were determined to have a direct correlation to Division goals and objectives and were found appropriate for their intended use. We also performed detailed testing to determine whether these measures were reliable indicators of Division outcomes. Reliability testing included the accuracy of the data source used to compile performance results, whether the numerical representations of the measures were mathematically and logically correct, and whether the measurement methodology produced replicable results.

Confidential Audit of Cybersecurity Controls – Incident Response, Reporting, and Recovery, Division of Technology. Internal Audit Report Number A-2324BPR-014. Published June 28, 2024.

Description and Scope

The objectives of this audit were to assess the Department's cybersecurity practices in the following areas:

- Determine whether policies and procedures were established to guide determination of whether an incident occurred.
- Determine whether the Department has effective cybersecurity incident response capability to effectively detect, analyze, and respond to cyber threats.
- Determine whether internal controls are functioning effectively to prevent further damage and reduce the immediate impact of incident by removing the adversary's access.
- Determine whether internal controls are functioning effectively to:
 - document incidents
 - inform Department leadership
 - harden the environment to prevent similar incidents
 - apply the lessons learned to improve the handling of future incidents
- Determine whether the Department is effectively coordinating with the CSOC, FLDE, and CSIRT throughout the response process, as appropriate.

Pursuant to Section 282.318, Florida Statutes, this audit and associated records are confidential and exempt from the provisions of Section 119.07(1), Florida Statutes, and are not available for public distribution.

IV. Summaries of Florida Single Audit Act Activities Completed in 2023-2024

2023-2024 Florida Single Audit Act Certifications

Project Number S-2324BPR-003. Completed October 2023.

Rule 69I-5.005(4), Florida Administrative Code, requires state agencies to annually certify the accuracy and completeness of their state projects included in the Catalog of State Financial Assistance. Agencies must complete the Catalog of State Financial Assistance Certification Form and identify any applicable additions, deletions, or changes.

Between July 2022 and September 2022, OIG staff submitted the relevant certifications for the five current DBPR Florida Single Audit Act projects. This information was timely disseminated to the Department of Financial Services (DFS) in accordance with the relevant DFS instructions.

2023-2024 Florida Single Audit Act Financial Reporting Packages Review

The Florida Single Audit Act, Section 215.97, Florida Statutes, establishes state audit and accountability requirements for state financial assistance provided to non-state entities. The OIG's Internal Audit Section has various responsibilities with respect to department Single Audit Act activities as outlined below.

Florida Engineers Management Corporation (FEMC) Single Audit Act Financial Reporting Package Review, Internal Project Number K-2324BPR-016 - Completed October 16, 2023.

The Fiscal Year 2022-2023 FEMC financial reporting package was completed on August 21, 2023, and forwarded to our office on September 18, 2023. FEMC expended \$750,000 or more in state financial assistance for Fiscal Year 2021-2022. Therefore, we reviewed the package in accordance with our Office of Inspector General Checklist and other contract management principles. Our office noted no findings on the financial reporting checklist directed to FEMC.

Building A Safer Florida, Inc. (BASF) Single Audit Act Financial Reporting Package Review, Internal Project Number K-2324BPR-018 - Completed February 20, 2024.

The Fiscal Year 2022-2023 BASF financial reporting package was completed on December 22, 2023, and forwarded to the OIG on January 11, 2024. BASF expended \$750,000 or more in state financial assistance for Fiscal Year 2021-2022. Therefore, we reviewed the package in accordance with our Office of Inspector General Checklist and other contract management principles. Our office noted no findings on the financial reporting checklist directed to BASF.

Florida Board of Architecture and Interior Design, Inc (BOAID) Single Audit Act Financial Reporting Package Review, Internal Project Number K-2324BPR-017 - Completed February 22, 2024

For the Fiscal Year 2022-2023, BOAID did not expended \$750,000 or more in state financial assistance, therefore, an audit was not required.

V. Other IAS Activities

External Audits Coordinated

The OIG's Internal Audit Section serves as the central point of contact and coordination between the Department and external agencies engaged in audits of department operations. This liaison role helps ensure effective coordination and cooperation between the Department and the state (e.g., the Auditor General's office) and federal review entities and minimizes duplication of audit efforts. Internal audit staff coordinates information requests and responses, facilitates the scheduling of meetings, and coordinates the Department's responses to preliminary and tentative findings issued by the Auditor General and other oversight agencies.

In Fiscal Year 2023-2024, internal audit staff provided liaison and coordination services for the following external reviews:

2019-2020 Auditor General Operational Audit of the Department of Business and Professional Regulation, Division of Hotels and Restaurants and Selected Administrative Activities (AG Report No 2024-034) – Completed October 2023, Project E-1920BPR-031

This external coordination was a continuation of a 2019-2020 external liaison.

This operational audit of the Department was conducted by the Florida Auditor General's Office. The audit focused on the Division of Hotels and Restaurants and selected administrative activities. The audit also included prior audit follow-up on findings noted in the Auditor General's Report Number 2018-087. We also performed a follow-up of this audit that noted that all findings related to Elevator Safety had been addressed, see page 11.

Elevator Safety

Finding 1: The Department did not monitor the local elevator safety programs established by authorized jurisdictions for compliance with the provisions of the Elevator Safety Act 1 and contract requirements.

Finding 2: Department records did not always evidence that elevator certificates of operation were issued and renewed in accordance with State law or that certificates of operation were deemed delinquent when renewal requirements were not satisfied.

Finding 3: Department records did not always evidence follow up on noted violations or the reason for not subjecting elevator owners to administrative fines as provided in State law.

Finding 4: In some instances, Department records did not evidence that certified elevator technicians satisfied all requirements for certification.

Finding 5: The Department did not review elevator accident data to identify patterns or trends in reported accidents. Audit analysis of the data found patterns of reporting indicative of inaccurate and incomplete reporting of accidents.

Finding 6: Department controls need enhancement to ensure that evidence of elevator accident report reviews, the basis for when or if to conduct accident investigations, and the appropriate oversight of elevator safety is retained in Department records.

Finding 7: The Department did not conduct ongoing analyses of elevator complaint-related violation data or always follow up on complaint-related inspections to determine whether known violations were corrected.

Selected Administrative Activities

Finding 8: Department controls over employee access to the Florida Accounting Information Resource Subsystem, the State's accounting system, need improvement to reduce the risk of unauthorized disclosure, modification, or destruction of Department data.

Finding 9: Department controls over mobile device assignment, use, and the retention of text and instant messages in accordance with State law need improvement.

The Division of Hotels and Restaurants, Division of Administration, and the Division of Technology concurred with these audit findings and noted plans for corrective actions to address the Auditor General findings and recommendations.

2023-2024 Auditor General Statewide Financial Statement Audit, Office of Budget and Planning; Bureau of Finance and Accounting; Office of the General Counsel; Division of Technology; and the Division of Alcoholic Beverages, Audit Project Number E-2324BPR-001 - Completed March 2024.

The Auditor General conducts financial audits of the accounts and records of state agencies, state universities, state colleges, district school boards, and, as directed by the Joint Legislative Auditing Committee, local governments. The OIG facilitated the Department's responses as part of the Auditor General Statewide Financial Statement Audit for the fiscal year ended June 30, 2023. The audit determined the State of Florida's Comprehensive Annual Financial Report was fairly presented in all material respects.

No findings were directed to the Department.

2023-2024 Auditor General Operational Audit of the Department of Business and Professional Regulation, Division of Drugs, Devices, and Cosmetics and Selected Administrative Activities – Project E- 2324BPR-002

Pursuant to Section 11.45, Florida Statutes, the Auditor General performs operational audits of state agencies every three years. The objectives of the operational audit are to evaluate, for selected topics, management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.

Operational audits also examine internal controls that are designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance,

economic and efficient operations, the reliability of records and reports; and the safeguarding of assets and identify weaknesses in those internal controls.

The Auditor General staff's requests were extensive, and this task consumed a significantly higher than expected number of hours.

2023-2024, The Office of Program Policy Analysis and Government Accountability (OPPAGA) Review - Implementation of Chapter 2020-160, *Laws of Florida* – Deregulation of Several Professions and Occupations, Division of Professions; Division of Regulation; Division of Service Operations; Division of Certified Public Accounting; and Florida Athletic Commission - Audit Project Number E-2324BPR-003

As directed by the Legislature, OPPAGA reviewed the implementation of Chapter 2020-160, *Laws of Florida* that deregulated several professions and occupations, including evaluating jobs created, savings in time and costs, and consumer complaints for the deregulated professions and occupations.

2023-2024, The Office of Program Policy Analysis and Government Accountability (OPPAGA) Review – Human Trafficking Funding and Services, Division of Alcoholic Beverages and Tobacco; Division of Hotels and Restaurants; Division of Regulation - Audit Project Number E-2324BPR-004

The Legislature directed OPPAGA to review services for adult and child victims and survivors of commercial sexual exploitation in Florida. As a part of their review, OPPAGA met with various local, state, and national stakeholders to better understand the identification of victims, along with the placements, treatments, and services available to them. They subsequently met and interviewed DBPR Division management about the Department's role in identifying and addressing adult and minor sex trafficking in the state.

Significant Audit Findings and Recommendations Reported in Prior Annual Reports

The Internal Audit Section actively monitors management's actions to correct deficiencies cited in internal audit reports and in reports issued by external review entities. In accordance with state law and internal auditing standards, the Inspector General provides the Department's Secretary with a written report on the status of corrective action. In Fiscal Year 2023-24, the Internal Audit Section conducted three follow-up reviews of an internal audit and one follow-up review of an external audit.

Six-month Follow-up Review: Auditor General Operational Audit, Division of Hotels and Restaurants and Selected Administrative Activities, External Follow-up Report Number G-2324BPR-034 - Completed May 2024

Our review determined that continued monitoring is not required as the Division of Hotels and Restaurants and the impacted Divisions have taken sufficient corrective action to close all audit findings and recommendations.

Other IAS Activities

- The IAS prepared the *Schedule IX: Major Audit Findings and Recommendations* for the Department's Legislative Budget Request, which is required on an annual basis.

- The *Schedule IX* informs decision-makers about major findings and recommendations made in Auditor General and OIG audit reports issued during the current and previous fiscal years.
- The *Schedule IX* also provides information on the status of action taken to correct reported deficiencies and is cross-referenced to any legislative budget requests to help implement audit findings and recommendations.
- At the request of the Secretary, the Inspector General conducted a three-month follow-up of the Auditor General findings related to the Bureau of Elevator Safety.
- The IAS continuously updates the Integrated Internal Audit Management System templates for the OIG's annual risk assessment and audit projects.
- Staff represented the OIG and participated in the training of new department employees.
- Staff monitored the DAVID quarterly quality control reviews conducted by the Division of Alcoholic Beverages and Tobacco.
- Staff monitored the Quarterly Contractor Access Reviews for contracted entities for Versa: Regulation conducted by the Division of Technology.
- Staff provided updates to executive management regarding all internal and external audit engagements.
- Staff monitored compliance with Executive Order 20-44 regarding sole-source, public-private agreements, and other specific contracts and agreements.
- Staff provided technical assistance and consulting services on four OIG investigations.

VI. Overview of the Investigations Section

Internal investigations help identify occurrences of fraud, waste, mismanagement, misconduct, or other abuses. OIG findings are reported to the Department's Secretary, Chief of Staff, Deputy Secretaries, Chief of Human Resources, and, as appropriate, to the respective division directors, and the Office of the General Counsel. Recommendations for improved processes, policies, or procedures are made when warranted by the findings.

The Investigations Section of the OIG is comprised of a sworn Director of Investigations and three sworn investigators who are lieutenants. Staff within this section are primarily responsible for conducting internal investigations and inquiries into allegations of employee misconduct and allegations that Department employees have violated law, rule, policy, procedure, or regulation, as well as Whistle-blower Act complaints.

The Investigations Section accomplishes its mission through both reactive and proactive investigative efforts based on the authority specified in Section 20.055, Florida Statutes, and in accordance with the Commission for Florida Law Enforcement Accreditation's standards for OIG's and the Association of Inspectors General's Principles and Standards for Offices of Inspector General (the "Green Book"). Pursuant to Section 20.055(7)(b), Florida Statutes, the Inspector General has the authority and discretion to conduct investigations and inquiries as the Inspector General deems appropriate, although Whistle-blower Act investigations are subject to additional requirements.

Accreditation

On February 20, 2020, the Commission for Florida Law Enforcement Accreditation accredited the Investigations Section of the OIG. On December 6, 2022, the Office of Inspector General was reassessed by Florida Law Enforcement Accreditation and passed the assessment with no findings.

The OIG Investigations Section accreditation was renewed for an additional three years on February 23, 2023.

VII. Complaint Intake

The majority of complaints referred to the Investigations Section are received via the OIG's online complaint reporting process. Complaints are also forwarded to the OIG by the Chief Inspector General's office, the Attorney General's Office, and other state agencies. Many complaints reported to the OIG are referred to the Department's various Division directors, since the complaints are more appropriate for management review and response rather than OIG investigation or inquiry. For example, complaints received in the 2023-2024 fiscal year included poor customer service and unsanitary conditions in restaurants, unlicensed activity, and disagreements with Division decisions, finding, and investigations, and employee/employer disputes.

Recognizing that not all citizens have access to electronic communication, the Office of Inspector General maintains multiple points of intake. Citizens may file a complaint by telephone, standard mail, email, in person, or through the Department's website. Employees have the same options and can file a complaint in person.

Each complaint, after initial intake, is reviewed and vetted by the Inspector General and/or Director of Investigations to identify allegations of misconduct, waste, fraud, or abuse by Department staff. Each complaint is also analyzed to determine if the complaint describes activities as defined in Section 112.3187, Florida Statutes, also known as the "Whistle-blower's Act." Capturing and classifying each complaint enables the OIG to provide feedback to management when consistent public miscommunication, policy failure, or poor performance may exist within a Division.

Case Classifications

Backgrounds - Investigations and criminal history reviews of individuals who are being considered to fill positions within the Department designated as sensitive. This includes Career Service, Senior Management, Selected Exempt Service, and Other Personal Services positions.

Information - Information cases are completed to document information and/or actions that otherwise do not meet the criteria for investigative inquiries, investigations, or management referrals.

Investigative Inquiries - Informal reviews conducted to determine the validity of a complaint prior to the initiation of an internal investigation. The determination as to whether the review remains an inquiry, is upgraded, or closed out is dependent on the evidence obtained during the informal review.

Cases Closed in FY 23-24 (273)

Investigative Inquiries - 12

Internal Investigations - 4

Referrals - 200

Management Review - 1

Whistle-blower Analyses - 1

Inspector General Reviews - 4

No Jurisdiction - 48

Law Enforcement Referral - 1

Non-Inv't Case and Agency Assist - 3

Internal Investigations - Investigations conducted by the Office of Inspector General in response to a complaint of serious employee misconduct received by the office, and sometimes from the evidence obtained during an inquiry, that warrants a full and formal investigation into the facts surrounding the allegation(s).

Referrals – The forwarding of complaints, typically of minor misconduct, poor customer service, dissatisfaction with Divisions’ resolution of complaints, the correctness of legal decisions or interpretations, or poor staff performance, to the appropriate Division within the Department for review and response to the complainant.

Management Reviews – These reviews are requested by a DBPR Division Director and involve an area or possible area of concern that has been identified by the Division. Any findings are reported in writing to management for corrective action, policy changes, and/or discipline. These reviews are one of several fraud detection and deterrence activities engaged in by the Office of Inspector General.

Whistle-blower Analyses – Receipt and review of complaints filed by a state agency employee/contractor, former state agency employee/contractor, or applicant for state agency/contractor employment, containing serious allegations of wrongdoing on the part of a public employer or independent contractor and coordination of all activities of the agency as required by the Whistle-blower’s Act pursuant to Sections 112.3187-112.31895, Florida Statutes. The primary purpose of the analysis is to determine the appropriateness of awarding whistle-blower status to the complainant.

Inspector General Reviews – Special complaint reviews conducted by the Inspector General or Director of Investigations to assess and address the issues and to either provide final resolution to the complainant or determine whether further management action is required. Most Inspector General Reviews are initiated in response to requests made by the Chief Inspector General’s office or senior management.

No Jurisdiction – Complaints involving entities or businesses that DBPR does not license, have authority over, regulate, or oversee. The OIG will often help the complainant with information, if known, for the proper Federal, State, Local, or private agency that might assist the complainant when possible and appropriate.

Law Enforcement Referral – Complaints that involve the Department or personnel this office has authority over but are criminal in nature, or any possible criminal violations discovered during an

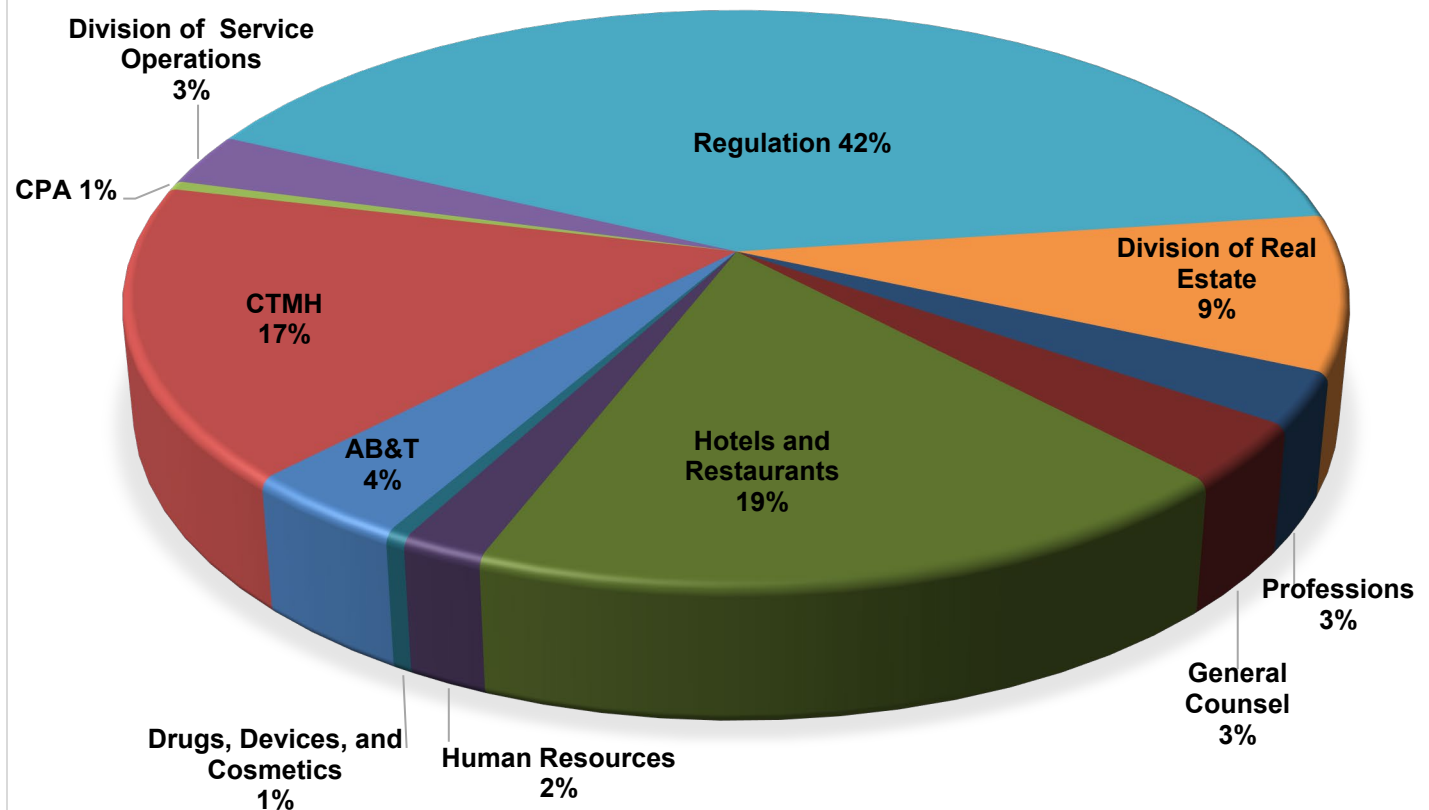
investigation or other OIG duties. Criminal complaints cannot be investigated by this office and are referred to the proper law enforcement authorities. These complaints might be from internal or external complainants.

Use of Force Reviews – The Office of Inspector General independently reviews use of force by a Sworn Employee of the Division of Alcoholic Beverages and Tobacco, Bureau of Law Enforcement.

Non-Investigative Case and Agency Assist – Non-investigative case incidents or potential issues that the OIG Investigative Bureau assists the Department with. These incidents/issues may involve potential risks or threats to the Department or Department employees, that might require law enforcement assistance, intervention, consulting, or referral. It also might involve assisting another agency with their investigation or questions involving DBPR related matters.

PERCENTAGE OF COMPLAINT REFERRALS BY DIVISION

(SOME REFERRALS MAY INVOLVE MORE THAN ONE DIVISION)



VIII. Internal Investigations

The Office of Inspector General completed four investigations during the 2023-2024 Fiscal Year.

Case 2023-355-II-II

This investigation was conducted based on information provided during a whistle-blower complaint and the related whistle-blower determination complaint interview conducted with a DBPR employee. This employee alleged a DBPR supervisor sexually harassed the employee and threatened the employee with violence.

Based on the complainant's testimony, and all witness sworn testimonies, the OIG determined the allegations were unfounded.

Case 2024-061-II

This investigation was conducted based on information determined in OIG Case 2024-057-INQ where it was alleged by the vendor/owner of DBPR "Market Place" (self-serve kiosk in the DBPR Breakroom) that a possible DBPR employee had stolen merchandise from the marketplace.

A DBPR employee was identified as the subject and based on surveillance videos provided by the vendor and a sworn confessional interview with the subject during the investigation, the allegation was sustained.

Case 2024-084-II

This investigation was conducted based on information provided by a DBPR Division that an employee of a DBPR licensed and inspected business reported a DBPR Inspector receiving and accepting a gift.

Based on interviews conducted the allegation was sustained.

Case 2024-118-II

This investigation was conducted based on information provided by the Bureau of Human Resources who had received a complaint from a citizen who alleged a DBPR vehicle driven by a DBPR employee struck his vehicle and left the scene. He also alleged that a brief verbal altercation with the employee ensued shortly after the accident when he managed to catch-up to the employee. The employee left again, without waiting on law enforcement. During the investigation, it was additionally found that the employee was operating his agency issued vehicle after work hours.

Based on interviews conducted, evidence obtained, and the findings of an independent police investigation into the crash, the allegations were sustained.

Other

The office assisted the Office of the Chief Inspector General, within the Executive Office of the Governor, with three investigations or reviews, and various other issues.

IX. Non-Investigative Activities

Case 2024-024-MR

This management review was initiated at the request of the Department's Bureau of Agency Services. The Bureau alleged that a printer ordered by a division was delivered by UPS to DBPR's mailroom who signed for it; however, the printer never made it to the Division and was missing. OIG conducted a search and review but could not locate the printer. Several months later the missing printer was delivered to the DBPR mailroom. No cause for the confusion or assumption that the printer had already been delivered could be determined.

Additional Assistance to the Agency in 2023-2024

The Inspector General and Director of Investigations participated in recurring biweekly meetings with representatives of the Office of the General Counsel and Bureau of Human Resources. These meetings helped eliminate duplicative efforts by the two offices and ensured all significant investigative, legal, or employment matters were addressed by the appropriate parties.

Investigative staff co-presented monthly with members of the internal audit team during new employee orientation sessions for Department employees. The investigative staff educated new employees on the role of the Inspector General, the laws governing the Office of Inspector General, fraud detection and deterrence, the types of complaints accepted by the office, and how to file complaints with the OIG.

Sworn OIG staff members assisted as needed with overall building security, serving as standbys or escorts in situations involving potentially disruptive or threatening staff or citizens, and other issues requiring law enforcement intervention or guidance. This included an approximately two-week period during which sworn OIG staff along with Division of Alcoholic Beverages and Tobacco sworn agents provided additional security to DBPR's Tallahassee Headquarters after various incidents.

Computer Security Incident Response Team 2023-2024

The Inspector General and the Director of Auditing participated in several CSIRT meetings, and one training exercise, during the 2023-2024 fiscal year.