



# Department of Education Office of Inspector General

## ANNUAL REPORT

Fiscal Year 2023-2024



FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF INSPECTOR GENERAL

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## INTRODUCTION

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### MISSION STATEMENT

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The mission of the Office of Inspector General (OIG) is to assist the Commissioner of Education in achieving the department's mission of increasing the proficiency of all students within one seamless, efficient system by allowing them the opportunity to expand their knowledge and skills through learning opportunities and research valued by students, parents, and communities. The OIG accomplishes this by providing independent audits and reviews of programs and activities, conducting investigations of alleged violations, and offering consulting services to assist management in their efforts to maximize effectiveness and efficiency.

### OIG RESPONSIBILITIES

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Section 20.055, Florida Statutes, establishes the Office of Inspector General (OIG) within each state agency to provide a central point for coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in government. Additionally, in accordance with section 1001.20, Florida Statutes, the OIG will conduct or coordinate investigations into substantiated allegations that a district school board or college board of trustees is unwilling or unable to address relating to waste, fraud, or financial mismanagement, as determined by the Commissioner of Education.

This annual report is presented to the commissioner and chief inspector general to comply with statutory requirements and to provide departmental staff and interested parties with information on the OIG's progress in accomplishing its mission. The OIG's responsibilities include:

- Conducting audits, investigations, and management reviews relating to the programs and operations of the department, including employment screening and background reviews;
- Reviewing and evaluating internal controls necessary to ensure the fiscal accountability of the department;
- Keeping the commissioner and chief inspector general informed concerning fraud, abuse, and deficiencies relating to programs and operations administered or financed by the department, recommending corrective action, and reporting on the progress made in implementing corrective action;
- Advising in the development of performance measures, standards, and policies and procedures for department programs;
- Coordinating, and monitoring the implementation of, the department's response to recommendations made by the Auditor General or the Office of Program Policy Analysis and Government Accountability (OPPAGA); and
- Ensuring that an appropriate balance is maintained between audit, investigative, and other accountability activities.

## ORGANIZATION AND STAFF

Effective July 1, 2014, Chapter 2014-144, Laws of Florida, changed the reporting structure for inspectors general in agencies under the jurisdiction of the Governor. The DOE inspector general remains under the general supervision of the Commissioner of Education, but reports directly to the Governor's Chief Inspector General. The OIG consists of 16 professional and administrative positions that perform internal audit and investigative functions, as shown below.

### Office of Inspector General Organizational Chart



## OIG STAFF QUALIFICATIONS AND CERTIFICATIONS

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The OIG staff is highly qualified and brings various backgrounds and levels of expertise to the department. The collective experience spans a variety of disciplines, including auditing, accounting, investigations, and information systems.

OIG staff members continually seek to enhance their abilities and contributions to the office and the department. Many staff members have obtained certifications that demonstrate their knowledge, motivation, and commitment to the profession. Professional certifications held by OIG staff members include:

- Certified Inspector General (CIG)
- Certified Internal Auditor (CIA)
- Certified Information Systems Auditor (CISA)
- Certified Inspector General Investigator (CIGI)
- Certified Fraud Examiner (CFE)
- Notary Public
- Commission for Florida Law Enforcement Accreditation Assessor



## AFFILIATIONS

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OIG staff members participate in a number of professional organizations to maintain proficiency in their areas of expertise and certification. These associations allow them to establish and advance professional networks and participate in professional development activities. OIG staff members are affiliated with the following professional organizations:

- Institute of Internal Auditors (IIA)
- Association of Inspectors General (AIG)
- Tallahassee Chapter of the Association of Inspectors General (TCAIG)
- National White Collar Crime Center (NW3C)
- Association of Government Accountants (AGA)
- Association of Certified Fraud Examiners (ACFE)
- ISACA



## MAJOR ACTIVITIES AND FUNCTIONS

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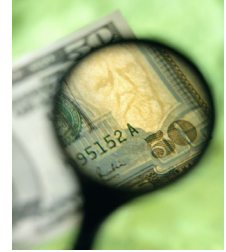
### INTERNAL AUDIT

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The purpose of the internal audit section is to provide independent, objective assurance and consulting activities designed to add value and improve the department's operations. Our vision is to help the department by facilitating change directed toward improving efficiency, effectiveness, accountability, and teamwork.

Responsibilities of the internal audit section include:

- Conducting compliance, electronic data processing, performance, and financial audits of the department and recommending corrective action for deficiencies or matters of noncompliance.
- Conducting consulting activities in order to provide independent advisory services to department management.
- Assessing the reliability and validity of department performance measures.
- Ensuring effective coordination and cooperation with the Office of the Auditor General, the Office of Program Policy Analysis and Government Accountability (OPPAGA), federal auditors, and other governmental bodies to ensure proper coverage and minimize duplication of effort.
- Conducting risk assessments of the department annually, taking into consideration the input of senior management.
- Developing annual and long-term audit plans outlining the audits to be conducted during each year and related resources to be devoted to the respective audits.
- Monitoring the implementation of the department's corrective actions in response to audit reports issued by the department's inspector general, the Office of the Auditor General, or OPPAGA.
- Developing and maintaining a quality assurance and improvement program that covers all aspects of the internal audit activity, with an external assessment conducted every three years.
- Participating in enterprise projects and providing assistance as requested by the chief inspector general.



The internal audit section conducts audits and reviews in accordance with the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors, Inc. Reports are distributed to the Commissioner of Education, the Governor's Chief Inspector General, the Office of the Auditor General, and affected department managers.

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## ACCOMPLISHMENTS

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Internal audit completed twelve engagements during the 2023-2024 fiscal year, which can be viewed online at <https://www.fldoe.org/about-us/office-of-the-inspector-general/audit-reporting-products.stml>. The results of those engagements are summarized below:

**Review of Foreign Influence** - The Office of Inspector General (OIG) conducted a review of foreign gifts and foreign gift agreements reported by institutions of higher education (IHE) to the State Board of Education. Section 1010.25, Florida Statutes (F.S.), requires the Inspector General of the Department of Education (DOE) to annually inspect or audit at least 5 percent of the total number of gifts from a foreign source disclosed by or gift agreements received from IHEs during the previous year. The purpose of this audit was to determine the level of compliance with the statutory reporting requirements with respect to the sampled foreign gifts and gift agreements. In general, we determined the IHEs submitted their foreign gift reports timely, but we identified instances where some IHEs did not report certain gifts in full compliance with the statutory reporting requirements as noted below.

### Audit Results:

We reviewed 10 of 162 (6%) foreign gifts and foreign gift agreements totaling \$50,000 or more to determine if the gift disclosures complied with section 1010.25(3) F.S. Specifically, section 1010.25(3)(a-c) requires the IHEs to provide the amount of the gift and the date it was received, the contract start and end date if the gift is a contract, and the name of the foreign source and, if not a foreign government, the country of citizenship, if known, and the country of principal residence or domicile of the foreign source. Our review of the ten sampled foreign gift disclosures determined that all ten gifts reviewed complied with the reporting requirements.

Our initial review determined seven of the eight IHEs included in our sample submitted copies of the gift agreements at the time they reported the foreign gifts. However, only one of the eight gift agreements submitted by those seven IHEs contained all of the statutorily required information. The other seven gift agreements were missing signatures by either the foreign source or the respective college designee (5), contained an incomplete copy of the gift agreement (1), or failed to identify the beneficiaries of the gift (2). The Florida Institute of Technology submitted the one fully compliant gift agreement at the initial submission. The University of Miami reported two of the ten foreign gifts included in our sample but did not initially submit a copy of the gift agreement.

Upon reviewing the additional documents from the IHEs to support the nine sample gift submissions that partially met the statutory requirements at the time of the initial submission, five of the nine gifts became fully compliant with the statutory requirements. Four of the ten gifts remained partially compliant due to missing signatures by the college administrator or respective designee or by the foreign source.



- Gifts from Beacon College and Valencia College were partially compliant for not providing a signature from the chief administrative officer or their respective designee due to college practice and procedures.
- One Florida Institute of Technology gift agreement remained partially compliant for not providing a signature from the chief administrative officer or their respective designee; however, FIT indicated that a change in process should ensure compliance going forward.
- The University of Tampa remained partially compliant for providing sporadic signatures by the foreign source and no signatures by the chief administrative officer or their respective designee.

**Enterprise Audit of Cybersecurity Controls for Incident Response, Reporting, and Recovery** - The OIG completed an Enterprise Audit of Cybersecurity Controls for Incident Response, Reporting, and Recovery. This report has been classified as confidential in accordance with Section 282.318(4)(g), Florida Statutes, and is therefore not available for public distribution. Copies of the report should be delivered only to individuals appropriate to the activity reviewed. All individuals wishing to view or obtain the results of this report must submit a written request to the Office of Inspector General, including contact information and a detailed explanation of the reason for the request.

**Florida Center for the Blind, Inc.** - The OIG conducted an audit of the Pre-Employment Transition Services (Pre-ETS), Transition Services (TS), and Vocational Rehabilitation Services (VR) Contract 21-533 between the Division of Blind Services (DBS) and the Florida Center for the Blind, Inc. (FCB). The purpose of this audit was to determine whether FCB met the requirements of the agreement with DBS, and whether DBS effectively monitored adherence to the agreement. During this audit we noted that FCB partially met their contractual requirements, and DBS effectively monitored adherence to the agreement. We noted two instances where improvements should be made to strengthen certain internal controls. We noted that FCB did not meet all required contract deliverables, and FCB did not maintain proper fiscal oversight.

We recommended DBS:

- include a review of service deliverables in their monitoring activities to ensure compliance with the contract terms and its service deliverables and make appropriate adjustments to performance funding when service deliverables are not met;
- review the contract with FCB and consider making appropriate revisions to better align the contractual deliverables with the contractor's business model;
- include a review of expenditures as part of their monitoring efforts; and
- maintain records to support a cost analysis, including the agency's documented review of individual cost elements from the submitted budget for allowability, reasonableness, and necessity.

We recommended FCB:

- enhance their controls to ensure all service deliverable requirements are met;
- review the contract with DBS and consider making appropriate revisions to better align the contractual deliverables with the contractor's business model;



- enhance its controls to ensure expenses funded through DBS’s contract are allowable, appropriately reflected by funding source in the general ledger, and correlate to invoices submitted to DBS for payment for services rendered;
- submit a budget to DBS in accordance with statutory requirements; and
- enhance its fiscal oversight to ensure compliance with internal policies and procedures, including Board of Director oversight of the President/CEO position.

**Bureau of Family and Community Outreach – 21st Century Community Learning Center Grants – 6 Month Status** - The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2122DOE-019, Bureau of Family and Community Outreach (BFCO) – 21st Century Community Learning Center Grants. BFCO management indicated corrective action has been initiated for each of their reported deficiencies. Orlando After School All Stars and Broward County School District management indicated corrective action has been completed for each of their reported deficiencies.

**Best Buddies International, Inc. – 18 Month Status** - The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report # A-2021DOE-029, Best Buddies International, Inc. Division of Vocational Rehabilitation (DVR) management indicated corrective action has been initiated for each of their reported deficiencies.

**Enterprise Audit of Cybersecurity Controls for Identity and Access Management – 6 Month Status** - The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2223DOE-012, Enterprise Audit of Cybersecurity Controls for Identity and Access Management. As the audit report was deemed classified and confidential in accordance with section 282.318(4)(g), Florida Statutes, this status report is therefore not available for public distribution. Copies of the status report should be delivered only to individuals appropriate to the activity reviewed. All individuals wishing to view or obtain the results of this status report must submit a written request to the Office of Inspector General, including contact information and a detailed explanation of the reason for the request.

**Palm Beach Habilitation Center, Inc.** - The OIG conducted an audit of the Adults with Disabilities grant #50F-90560-2Q001 between the Division of Vocational Rehabilitation (DVR) and the Palm Beach Habilitation Center, Inc. (PBHC). The purpose of this audit was to determine if the PBHC has sufficient internal controls to provide services to adults with disabilities in compliance with grant terms and ensure DVR is effectively monitoring the grant. We noted the program provides services to adults with disabilities who are not seeking competitive employment. The needs and goals of the participants are individualized through the Adult Individual Education Plans (AIEP). The participant and the PBHC identify two benchmarks on the AIEP. Participants attain a set percentage of the required tasks or goals in order to complete the selected benchmarks. The benchmarks vary based on participant needs and ability. The teacher monitors each participant’s progress towards their goals and documents the benchmark percentage when complete.

During this audit, we noted there were instances where improvements could be made to strengthen some controls. For example, we cited instances where DVR did not provide effective oversight of the grant; PBHC could not provide sufficient documentation to demonstrate they

achieved the required performance funding benchmarks on their quarterly invoices, but DVR paid the invoices despite the lack of supporting documentation; PBHC could not provide documentation to support the employee salary expenditures they submitted on invoices to DVR; PBHC could not demonstrate that those employees actually worked with grant-funded participants nor how many hours those employees worked on grant related activities; neither DVR nor PBHC retained evidence of invoice submission dates to demonstrate that PBHC submitted invoices in accordance with grant terms and DVR inspected, approved, and paid those invoices in accordance with statutory requirements; and PBHC did not perform background screenings on all PBHC employees associated with the grant.

We recommended DVR:

- conduct monitoring in accordance with the risk assessment and monitoring plan, and should DVR identify any deficiencies through its monitoring efforts, we recommend DVR promptly provide the monitoring results and recommendations for improvement to PBHC and ensure they complete corrective action on noted deficiencies;
- include a review of expenditures incurred and the supporting documentation as part of their monitoring efforts to ensure expenditures are supported, allowable, allocable, reasonable, and necessary to the performance of the grant and align with the approved budget;
- reconcile and verify all funds received against all funds expended in accordance with statutory requirements;
- include a review of the AIEPs in their monitoring activities to ensure consistency and compliance with the grant terms and its performance measures and make the appropriate adjustments to performance funding when benchmarks are not achieved;
- inspect, approve, and pay invoices in accordance with statutory requirements;
- ensure that appropriate evidence is retained to demonstrate compliance; and
- include a review of service provider background screenings as part of their monitoring efforts to ensure they are being conducted in accordance with statutory requirements.

We recommended PBHC:

- ensure all benchmarks recorded in participant AIEPs are completed in accordance with grant terms;
- document and report progress towards benchmark achievement as outlined in the grant, and amend the AIEP to correlate with the new goals and clearly report progress towards the amended goals in the quarterly invoices if benchmark goals change through the course of the grant year;
- enhance its procedures to ensure expenses funded through DVR's grant are allowable and appropriately reflected by funding source in the general ledger and correlate to invoices submitted to DVR for payment for services rendered;
- retain employee timesheets and personnel activity reports, including a time worked allocation by funding source;
- submit invoices in accordance with grant terms;
- ensure that appropriate evidence is retained to demonstrate compliance; and
- conduct all employee background screenings in accordance with statutory requirements.

**Coalition for Independent Living Options, Inc. – 12 Month Status** - The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2021DOE-026, Coalition for Independent Living Options, Inc. Management from DVR and the Coalition for Independent Living Options, Inc., both indicated corrective action has been initiated for each of their reported deficiencies.

**21st Century Community Learning Centers** - The OIG conducted an audit of the 21st Century Community Learning Center (21st CCLC) grants within the Bureau of Family and Community Outreach (BFCO). The purpose of this audit was to determine if 21st CCLC subrecipients provided services in accordance with grant terms and applicable laws. During this audit we noted that BFCO and 21st CCLC are subject to the Government Performance and Results Act (GPRA). The U.S. Department of Education approved a set of five new GPRA measures for the 21st CCLC programs starting in the 2021-22 school year. The two 21st CCLC subrecipients selected for this review, Broward County School District and Orlando After School All Stars (OASAS), generally complied with the grant expenditure reporting requirements. However, we noted instances where improvements could be made to strengthen some of the monthly deliverable controls. For example, some OASAS deliverable submissions did not include all required reporting elements, and BFCO approved invoices for payment despite the missing deliverables. We also cited instances where the subrecipients did not submit all deliverables in a timely manner, and BFCO did not approve all deliverables in a timely manner.

We recommended OASAS:

- submit all required deliverable reporting elements to BFCO in accordance with grant terms; and
- submit all required deliverables by the agreement due dates.

We recommended Broward County School District:

- submit all required deliverables by the agreement due dates.

We recommended the BFCO:

- works with OASAS and the Orange County Public School District to ensure data necessary to comply with all deliverable reporting requirements is available to OASAS for future grant periods;
- reviews all submitted deliverables in accordance with the Monitoring and Compliance Unit Standard Operating Procedures and ensures all deliverables are satisfactorily completed prior to authorizing payment;
- ensures that subrecipients submit all required deliverables timely and send reminders until they receive all required documentation;
- defines the “participant data update” deliverable as behavioral referrals and in-school suspensions in the RFA and add the quarterly report card grades deliverable and the associated due dates in the RFA; and
- enhances its controls, including supervisory review of deliverable approval dates, to ensure staff reviews deliverables within the timeframe outlined by the grant terms.

**Enterprise Audit of Cybersecurity Continuous Monitoring – 12 Month Status** - The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2122DOE-002, Enterprise Audit of Cybersecurity Continuous Monitoring. As the audit report was deemed classified and confidential in accordance with section 282.318(4)(g), Florida Statutes, this status report is not available for public distribution. Copies of the status report should be delivered only to individuals appropriate to the activity reviewed. All individuals wishing to view or obtain the results of this status report must submit a written request to the Office of Inspector General, including contact information and a detailed explanation of the reason for the request.

**The Florida Endowment Foundation for Vocational Rehabilitation, Inc., dba The Able Trust – 6 Month Status** - The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2223DOE-001, The Florida Endowment Foundation for Vocational Rehabilitation, Inc., dba The Able Trust. The Able Trust management indicated corrective action has been completed for each of their reported deficiencies.

**Best Buddies International, Inc. – 12 Month Status** - The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2021DOE-029, Best Buddies International, Inc. DVR management indicated corrective action has been initiated for each of their reported deficiencies.

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#### REVIEW OF PERFORMANCE MEASURES

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Section 20.055, Florida Statutes, requires the Office of Inspector General in each state agency to advise in the development of performance measures, standards, and procedures for the evaluation of state agency programs; to 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. Our review of performance measures is incorporated into our assurance activities.

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#### REVIEW OF CORRECTIVE ACTIONS FOR PRIOR YEAR AUDITS

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Section 20.055(8)(c)(4), Florida Statutes, requires the identification of each significant recommendation described in previous annual reports on which corrective action has not yet been completed. The following corrective actions were outstanding as of June 30, 2024.

**Enterprise Audit of Cybersecurity Controls for Identity and Access Management** - The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2223DOE-012, Enterprise Audit of Cybersecurity Controls for Identity and Access Management. As the audit report was deemed classified and confidential in accordance with section 282.318(4)(g), Florida Statutes, this status report is not available for public distribution. Copies of the status report should be delivered only to individuals appropriate to the activity reviewed. All individuals wishing to view or obtain the results of this status report must submit a written request to the Office of Inspector General, including contact information and a detailed explanation of the reason for the request.

**Best Buddies International, Inc.** - The purpose of this audit was to determine if Best Buddies' internal controls ensure effective delivery of employment services to DVR customers; ensure benchmark payments are made in accordance with the Provider Manual; and determine if DVR effectively manages and monitors Best Buddies' compliance with the Provider Manual.

*Recommendation:* We recommended DVR streamline its invoice gathering, inspection, and approval procedures to ensure timely supervisory approval of invoices for payment. We further recommended that DVR reject invoices submitted for benchmark payment if all required supporting documentation is not included in the invoice submission.

*Status:* DVR continues to enhance efficiency and timely processing of service invoices, in accordance with 215.422(1), F.S. Prompt Pay Law. The centralized Invoice Processing Unit (IPU) is in full operation. IPU has a Supervisor and ten (10) Invoice Specialist positions. The IPU Director is currently working with Human Resources to fill six (6) of the Invoice Specialist Positions. IPU has created processes for invoice review and approval, as well as a procedure for correcting invoices. IPU continues to streamline DVR's procedures for gathering, inspecting, and approving invoices to ensure timely supervisory approval. IPU created a detailed log to track invoices received from the field, ensuring they are reviewed and any issues are corrected. The unit also continues to provide technical assistance to field staff as needed.

**Coalition for Independent Living Options, Inc. (CILO)** - The purpose of this audit was to determine if CILO's internal controls ensure effective delivery of program services to individuals with disabilities and determine if DVR effectively manages and monitors the contract for compliance.

*Recommendation:* We recommended that CILO notate the funding allocations on the individual invoices or expense categories to support expenditures incurred; enhance its procedures to ensure expenses funded through DVR's contract are allowable and appropriately reflected by funding source; and obtain prior approval from DVR before deviating from the approved budget.

*Status:* CILO has been tracking funding allocations as requested since early 2022, but unfortunately Palm Beach Accounting did not share these digital "snapshots" during our last review with IG's reviewers. We have new accountants and will share during this next monitoring the electronic equivalent of printing out the invoices and writing allocations on them. CILO ensures all expenses are allowable. We can't remember any expense that was deemed unacceptable. CILO is asking DVR's permission before deviating from our budget.

*Recommendation:* We recommended that CILO enhance its financial systems and records to ensure deliverables provided are in accordance with contract terms; enhance its procedures to ensure they maintain all required documents in the CSRs including ILPs, eligibility determinations, and termination of services; establish and maintain ILPs with consumers that are consistent with contract terms and federal regulations; and enhance its procedures to record service hours in accordance with contract terms.

*Status:* Staff finally received DVR Site Visit Audit Report from July 2023 on May 16, 2024 and scheduled a follow up meeting and technical assistance session with DVR regarding findings including requesting individual file notes for each client file reviewed so we could understand the expectations of the funder. By May 30, 2024, CILO drafted a Part B/GR policy and procedural manual based on the consumer service delivery section of the federal and state statutes. On May 30, 2024, CILO further sought technical assistance from the Independent Living Research Utilization (ILRU) program to ensure compliance on all aspects of service delivery and incorporated their training and recommendations in the manual. CILO staff was provided a copy of the updated manual and provided with training on May 31, 2024. Service staff working under this contract were assigned to complete 3 consumer services training modules from ILRU along with the Center for Independent Living (CIL) history module by June 30, 2024. CILO developed an internal quality assurance review for all files and individual services starting with April 2024 billing. Fiscal/billing staff working under this contract were assigned to watch ILRU’s Fiscal Management modules (7 modules) by June 30, 2024. CILO created 2 funding source categories: SSA Part B/GR and SSA Part B/GR Unbillable to delineate consumer direct service hours being billed to the contract and to capture the non-consumer administrative tasks that are required in the contract’s standards and assurances but are not considered a direct service (case closures, satisfaction surveys, or contact attempts).

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**AUDIT RESPONSE COORDINATION AND FOLLOW-UP**

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The Office of Inspector General provides a single point of contact for external agencies auditing the department. This is done to ensure effective coordination and cooperation between the Office of the Auditor General, federal auditors, and other governmental bodies and to minimize duplication of effort. We coordinate information requests and responses and assist in scheduling meetings for these entities. We provide coordination of the required responses to preliminary and tentative findings issued by the Office of the Auditor General, OPPAGA, U.S. Department of Education, and other oversight agencies. We also coordinate the six-month response on the status of corrective actions taken by the department on any audit findings and recommendations issued by the Office of the Auditor General or OPPAGA. During the 2023-2024 fiscal year, we coordinated the following external projects and follow-ups:



**Office of the Auditor General**

| REPORT NUMBER | REPORT TITLE   |
|---------------|--|
| 2023-131      | SIX MONTH STATUS: CHARTER SCHOOL ADMINISTRATION AND PRIOR AUDIT FOLLOW-UP                      |
| 2023-174      | SIX MONTH STATUS: COMPLIANCE AND INTERNAL CONTROLS OVER FINANCIAL REPORTING AND FEDERAL AWARDS |

|          |  |
|----------|--|
| 2024-174 | COORDINATION OF COMPLIANCE AND INTERNAL CONTROLS OVER FINANCIAL REPORTING AND FEDERAL AWARDS |
| NONE     | COORDINATION OF COMPLIANCE AND INTERNAL CONTROLS OVER FINANCIAL REPORTING AND FEDERAL AWARDS |
| NONE     | COORDINATION OF OPERATIONAL AUDIT OFFICE OF SAFE SCHOOLS                                     |

**Office of Program Policy Analysis and Government Accountability (OPPAGA)**

| REPORT NUMBER | REPORT TITLE   |
|---------------|--|
| 23-10         | COORDINATION OF CAREER STATEWIDE ARTICULATION AGREEMENTS   |
| 23-10         | SIX MONTH STATUS: CAREER STATEWIDE ARTICULATION AGREEMENTS |

**RISK ASSESSMENT AND AUDIT PLAN**

Section 20.055, Florida Statutes, requires the inspector general to develop long-term and annual audit plans based on periodic risk assessments of the department. This helps ensure the Office of Inspector General is responsive to management concerns and that those activities judged to have the greatest risks are identified and scheduled for review.

The risk assessment included identifying programs and activities administered by the department and evaluating each activity based on indicators of risk exposure, or risk factors. The programs and activities were determined through discussions with responsible management personnel and review of organization charts and the department’s strategic plan. Senior management then rated the vulnerability of the identified programs and activities by assigning scores for each activity on seven risk factors: financial impact, public relations impact, control environment, changes in operations/systems, management interest, audit coverage, and sensitive data. Using the results from these efforts and our professional judgment, we developed the audit plan for the 2024-25 fiscal year. The audit plan provides the most effective coverage of the department’s programs and processes while optimizing the use of internal audit resources. During the 2024-25 fiscal year, audit resources will be allocated to the following engagements:





## 2024-2025 Planned Projects

| DIVISION                  | PROJECT   |
|---------------------------|---|
| FLORIDA COLLEGES          | REVIEW OF FOREIGN INFLUENCE (1010.25, FLORIDA STATUTES)   |
| FINANCE AND OPERATIONS    | ENTERPRISE PROJECT - RISK BASED COMPLIANCE AUDIT OF CONTRACTS (287.136, FLORIDA STATUTES)         |
| EARLY LEARNING            | FORMAL CONTRACT-TEACHSTONE, INC.*   |
| PUBLIC SCHOOLS            | MONITORING – BUREAU OF EXCEPTIONAL EDUCATION AND STUDENT SERVICES – STATE DISCRETIONARY PROJECTS* |
| PUBLIC SCHOOLS            | CPALMS GRANT  |
| VOCATIONAL REHABILITATION | CENTERS FOR INDEPENDENT LIVING – ABILITY 1 <sup>ST</sup> *  |
| VOCATIONAL REHABILITATION | FORMAL CONTRACT – ABILITIES, INC. OF FLORIDA*   |
| VOCATIONAL REHABILITATION | FORMAL CONTRACT – ALLIANCE ENTERPRISES, INC.  |
| VOCATIONAL REHABILITATION | FEE FOR SERVICE – PATHWAYS TO WORK  |
| VOCATIONAL REHABILITATION | FEE FOR SERVICE – IF I CAN DREAM FOUNDATION, INC.*  |
| VOCATIONAL REHABILITATION | FEE FOR SERVICE – EVOLVING LIVES  |

\* INDICATES ROLLOVER PROJECT

## 2024-2025 Planned Cybersecurity Projects

| DIVISION                  | PROJECT   |
|---------------------------|---|
| TECHNOLOGY AND INNOVATION | APPLICATION - J MORROW TICKET TRACKER*                    |
| CHIEF INSPECTOR GENERAL   | ENTERPRISE PROJECT – ASSET MANAGEMENT                     |
| BLIND SERVICES            | ACCESS MANAGEMENT - EXTERNAL COMMUNITY RESOURCE PROVIDERS |

\* INDICATES ROLLOVER PROJECT

## INVESTIGATIONS

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Section 20.055(7), Florida Statutes, requires each OIG to initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, abuse, or employee misconduct impacting the department. Additionally, in accordance with Section 1001.20, Florida Statutes, the OIG will conduct or coordinate investigations into substantiated allegations that a district school board or college board of trustees is unwilling or unable to address relating to fraud, waste, or financial mismanagement, as determined by the Commissioner of Education.

The investigations section receives inquiries or complaints regarding departmental activity from many sources, including: the Whistle-blower's Hotline, the Florida Department of Financial Services' Get Lean Hotline, the Chief Inspector General's Office, the on-line complaint form on the OIG's website, letters, telephone calls, e-mails, and referrals from the Executive Office of the Governor.

If suspicion of potential criminal activity is discovered, it is referred to the appropriate law enforcement agency, as required by statute. The OIG coordinates with law enforcement on any criminal investigation, while ensuring that issues of an internal nature are addressed administratively.

Investigations staff monitor and track all cases to ensure:

- All case findings are reported to the commissioner and appropriate managers.
- The OIG provides the necessary facts to the department's Office of Labor Relations, the Office of the General Counsel, and department managers to assist them in taking the appropriate actions.
- Cases involving criminal activity are referred to the appropriate law enforcement agency, in accordance with Florida Statutes.

Investigations are conducted in accordance with qualitative and quantitative standards as set forth in the *Association of Inspectors General Principles and Standards for Offices of Inspector General* and the *Commission for Florida Law Enforcement Accreditation*.

During the 2023-24 fiscal year, the OIG received 1,875 complaints from the public and other entities, referred 623 complaints to management, initiated three full investigations, initiated one preliminary investigation, completed five investigations, and completed two preliminary investigations. Additionally, the OIG coordinated or requested investigations for 14 complaints and made seven referrals to law enforcement entities. The OIG processed 495 applicant background checks, conducted 13 background check reviews, and completed 26 public record requests.

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## ACCREDITATION

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An accreditation program has long been recognized as a means of maintaining and verifying the highest standards. Accreditation is the certification by an independent reviewing authority that an entity has met specific requirements and prescribed standards. In 2009, the Commission for Florida Law Enforcement Accreditation (CFA) expanded its program to include inspector general offices. In February 2014, the full CFA voted unanimously to award the certificate of accreditation to the FDOE OIG. In February 2017 and again in February 2020, the full CFA voted unanimously to award the certificate of re-accreditation to the FDOE OIG. On November 15, 2022, state assessors completed the required re-accreditation review and determined the OIG to be in compliance with all CFA standards. In February 2023, the full CFA again voted unanimously to award the certificate of re-accreditation to the FDOE Office of Inspector General. The re-accreditation remains in effect for three years.

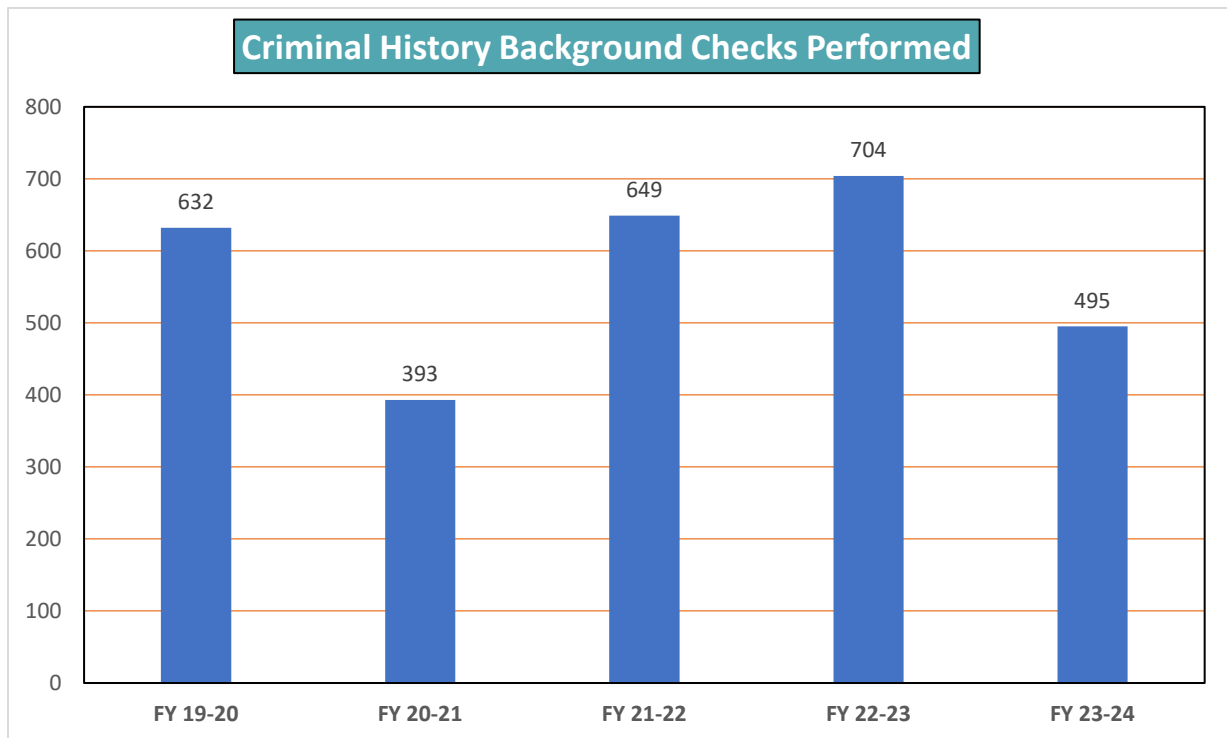


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## CRIMINAL HISTORY CHECK PROGRAM

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In accordance with Section 435, Florida Statutes, all employees and volunteers must undergo a level II screening as a condition of employment. Until January 5, 2024, the OIG processed the results of the level II screenings for each applicant. After that date, this responsibility passed to the FDOE Office of Labor Relations. During the 2023-24 fiscal year, the OIG analyst conducted 495 applicant background checks and conducted 13 background reviews. The chart below depicts the number of background checks performed for the last five fiscal years.



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## COMPLETED INVESTIGATIONS

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During the prior fiscal year, the OIG investigated allegations that included waste, falsification of records, testing improprieties, and employee misconduct, among others. The OIG referred seven complaints to law enforcement. Synopses of the investigations completed by the OIG are provided below.

- **2022-0004 Miami-Dade County School District**

The Commissioner of Education requested that the FDOE OIG investigate allegations identified in the Final Report of the Twentieth Statewide Grand Jury (Case No. SC19-240). Specifically, the Final Report alleged that Miami-Dade County Public Schools (M-DCPS) officials directed that safety/discipline data be “scrubbed” before it was transmitted to the Department of Education. Additionally, the Final Report alleged that M-DCPS wasted millions of dollars on Student Success Centers while providing no documentation of evaluations or data regarding their efficacy in improving student academic performance or behavior.

Based on the review of M-DCPS School Environmental Safety Incident Reporting (SESIR) and discipline data, documentary evidence, and testimony obtained during the investigation, the OIG determined there was insufficient evidence to substantiate the allegation that M-DCPS officials directed that data be “scrubbed” before being transmitted to FDOE. M-DCPS spent approximately \$12 million to operate Student Success Centers over their lifespan. However, the district did not conduct any documented follow-up to determine if they had a positive effect on behavior or academics. Also, based on the district’s attendance records spanning approximately eight years, students only attended approximately half of the days that they were assigned to a Success Center. Therefore, the OIG determined that M-DCPS wasted millions of dollars to operate Success Centers throughout the district, all while providing “no evidence to prove success in improving academic performance or behavior.” The OIG recommended that M-DCPS review its policies and procedures to ensure that public records are stored and archived properly and that SESIR and discipline data are accurately reported to FDOE. Additionally, the OIG recommended that M-DCPS confer with FDOE on any iterations of Success Centers in the future.

- **2023-0001 Polk County School District Testing Improprieties**

The FDOE Division of Accountability, Research, and Measurement (ARM) notified the OIG that three tests administered at Laurel Elementary School (Laurel) had been flagged for potential testing irregularities during the Spring 2022 Florida Standards Assessment (FSA) tests. As a result, the OIG initiated an investigation to determine if school personnel at Laurel inappropriately altered students’ answers during or after the administration of these tests.

The OIG determined that the preponderance of the evidence showed that the testing coordinator altered test answers in violation of Section 1008.24, Florida Statutes; Rule 6A-10.042, Florida Administrative Code (FAC), Test Administration and Security; and the Spring/Summer 2022 Test Administration Manual (TAM). Additionally, the OIG determined that the testing coordinator instructed test administrators and proctors to sign for receipt of secure testing

materials in advance of the FSA exam. This behavior also violated Section 1008.24, Florida Statutes; Rule 6A-10.042, FAC, Test Administration and Security; and the Spring/Summer 2022 TAM. The OIG forwarded the investigative report to the FDOE Office of Professional Practices Services and the Polk County School District for any action deemed necessary.

- **2023-0002 FDOE Employee Misconduct**

The OIG received an anonymous complaint alleging that a Bureau of Exceptional Student Education (BESE) employee was not coming into work, was not doing her assigned work, and was falsifying her timesheets.

Based on a review of computer logins, badge swipes, and emails, in conjunction with sworn, recorded witness and subject interviews, the OIG found no evidence to support that the employee knowingly and intentionally attempted to obtain a benefit by submitting falsified timesheets. However, the OIG identified that poor recordkeeping by the employee and BESE management resulted in the approval of multiple inaccurate timesheets. Additionally, the OIG noted that BESE management failed to provide proper instruction to the employee relating to the recording of time and teleworking. The OIG recommended that FDOE leadership place the Investigative Report in the employee's personnel file and take any action deemed appropriate regarding the employee's failure to adhere to FDOE Policies and Procedures. The OIG also recommended that BESE managers receive proper training on applicable statutes, rules, and FDOE policies to prevent similar occurrences in the future.

- **2023-0003 Duval County School District Employee Misconduct**

The OIG received an email from a Duval County School Board (DCSB) member expressing concern with a letter the Commissioner of Education sent to the school district superintendent. In the letter, the Commissioner voiced concerns with the district's failure to report teacher misconduct incidents to the FDOE Office of Professional Practices Services (PPS) in accordance with Sections 1001.51 and 1012.796(1)(d)1, Florida Statutes (FS), as well as Rule 6A-10.082, Florida Administrative Code (FAC). As such, the OIG initiated an investigation to determine how and why the district failed to properly report the instances of teacher misconduct to FDOE. The OIG determined that the former Office of Professional Standards (OPS) Supervisor was primarily responsible for reporting teacher misconduct to the FDOE PPS.

Through analysis of documentary evidence and the sworn, recorded witness and subject interviews, the OIG substantiated the allegation that the former OPS Supervisor failed to report alleged teacher misconduct to the FDOE as required by Section 1012.796, FS, and District School Board Policy. The OIG recommended that the DCSB ensure that district policies accurately reflect district practices, establish and implement policies and procedures to adequately report and track OPS's submission of cases to PPS, and take the necessary steps to ensure that all historical cases have been reported to FDOE PPS as required by statute.

- **2023-0004 FDOE Employee Misconduct**

The OIG received a complaint alleging multiple violations of FDOE policy within the Bureau of Exceptional Student Education (BESE). The complainant alleged that an employee teleworked

on a regular basis in violation of instructions given by FDOE leadership. The complainant further alleged that the employee's behavior was verbally abusive, demeaning, and bullying, and nothing had been done to correct the issue. Finally, the complainant alleged that multiple BESE employees regularly consumed alcohol at luncheons put on by BESE leadership during the workday.

Based on the review of relevant documentation and sworn, recorded interviews, the OIG determined that, though the employee occasionally worked from home to meet deadlines, she maintained a normal work schedule at the Turlington Building, and BESE management was aware of and approved of her working extra hours away from the Turlington Building and outside of normal working hours. However, the OIG discovered multiple instances in which BESE employees worked more than their scheduled monthly hours, did not record them on their timesheet, and then flexed the extra hours in a subsequent month. Additionally, the OIG found no evidence that indicated that the employee was verbally abusive to staff or behaved in a way indicative of bullying. The OIG also determined that multiple BESE employees had occasionally consumed one or two alcoholic beverages during staff luncheons and then returned to work. The OIG recommended that FDOE leadership establish clear guidelines regarding if and when it is appropriate to telework or work remotely and that BESE Leadership receive proper training and clarification on applicable statutes, rules, and FDOE policies regarding properly reporting time and attendance. Additionally, the OIG recommended that FDOE develop and implement a policy to address employees reporting to work after consuming alcohol.

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### ADDITIONAL INVESTIGATIVE ACTIVITIES

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The OIG conducts various other investigative activities that do not constitute full investigations. Primarily, other investigative activities within the FDOE OIG are comprised of preliminary investigations; reviews of alleged fraud, waste, and financial mismanagement within the school districts throughout Florida; and reviews of statistically improbable results on statewide assessments.

Preliminary investigations completed by the OIG during the 2023-24 fiscal year include:

- **2022-100075 FDOE Contracted Service Provider Fraud**

The OIG received allegations that a Division of Vocational Rehabilitation (DVR) contracted service provider attempted to commit fraud by submitting duplicate rosters to DVR for classes that had already been invoiced and paid. The service provider also allegedly violated Section 14(c) of the Fair Labor Standards Act (FLSA) by providing Career Counseling Information and Referral Services (CCIR) training to their own subminimum wage employees.

The OIG determined that, while the FLSA authorizes employers with a Section 14(c) Certificate to pay subminimum wages to certain workers with disabilities, the U.S. Department of Labor requires these subminimum wage employees to receive regular career counseling and information about self-advocacy, self-determination, and peer mentoring training opportunities in their local area. However, this training cannot be provided by anyone that has any financial

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interest in the employees' future job choices, including a 14(c) employer. As such, the service provider was prohibited from offering the CCIR training to their subminimum wage employees, even if it was under a different company name. Additionally, the service provider could not produce evidence to show that the CCIR services were actually provided to the participants listed on the rosters or that the participants in the CCIR services were actually subminimum wage workers with disabilities. The OIG confirmed that DVR did not pay the service provider for the duplicate rosters and did not renew the provider's contract. The OIG referred the case to the US Department of Labor for possible criminal investigation and administratively closed the correspondence.

- **2023-0005 FDOE Contracted Employee Misconduct**

The OIG received allegations that a Division of Blind Services (DBS), Business Enterprise Program (BEP) contracted employee sexually harassed and inappropriately touched the complainant numerous times. The complainant stated that these actions created a hostile work environment that led to the complainant's resignation.

Based on conflicting testimony and the lack of documentary evidence, the OIG was unable to corroborate or refute the allegations. As such, there was insufficient evidence to support whether or not the employee sexually harassed or inappropriately touched the complainant. Furthermore, the complainant resigned prior to the complaint being reported to the OIG and had no further contact with the employee. Based on these facts the OIG determined no further investigative activity was warranted, and the matter was closed.

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## WHISTLE-BLOWER DETERMINATIONS

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The investigations section completed seven whistle-blower determinations during Fiscal Year 2023-24. After assessing the complaints, the OIG determined that the allegations presented did not present a substantial and specific danger to the public's health, safety or welfare, nor did they include any suspected act of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, suspected or actual Medicaid fraud or abuse, or gross neglect of duty. Therefore, the OIG referred these complaints to the appropriate entities for action deemed appropriate.

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## OTHER OIG ACTIVITIES

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On May 8, 2008, the department initiated Policy Code Number 18, Employment Screening; requiring that all employees, contractors, and volunteers undergo a level II criminal background check as a condition of employment. At that time, the OIG assisted department management in the development and administration of this new policy and established detailed procedures to implement the policy. On January 5, 2024, the FDOE revised its policies to move employment screening responsibilities under the Office of Labor Relations. As part of the background screening program within the OIG, the investigations team was required to complete and maintain the Federal Bureau of Investigation (FBI) Criminal Justice Information Services (CJIS) security training. The background review process required the OIG to contact state and local law enforcement agencies throughout Florida and the United States, to obtain, verify, and



disseminate documented criminal history information for applicants and department volunteers. The screening process required all applicants to disclose any disqualifying offences of felonies or first-degree misdemeanors, as required on their State of Florida application and Affidavit of Good Moral Character. The OIG reviewed, validated, and compared any criminal histories against the applicant's submitted information. If the information was found to be in conflict with the application and/or notarized Affidavit of Good Moral Character, an investigative review of the criminal history data and applicant data was completed by the OIG and provided to personnel for review prior to making a hiring decision. During Fiscal Year 2023-24, the OIG processed 495 background screenings and completed 13 background reviews of issues recorded by the National Crime Information Center/Florida Crime Information Center (FCIC/NCIC) and verified by the OIG with local court records.

During the past five fiscal years, the OIG completed a total of 2,873 background checks and produced 93 background reviews on applicants whose criminal records indicated they failed to disclose the required criminal information.

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### NEW EMPLOYEE ORIENTATION AND OIG OUTREACH

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During the department's New Employee Orientation sessions, the OIG presents an overview of the OIG, staff, and investigative activities to provide new employees with a basic understanding of the OIG, our functions, responsibilities, and how each employee plays an important role in the identification and prevention of fraud, waste, and abuse in department programs. We explain the Florida Whistle-blower Act and how it applies to department employees. Our overview includes real case examples and scenarios of previous investigations and identifies areas where each employee can be a valuable resource in preventing and identifying questionable activity. We discuss the department's Ethics Policy, Integrity in Government, relevant Florida Statutes, and the many Florida Administrative Codes related to the conduct of state employees and their duty in safeguarding education dollars as new stewards for the Florida Department of Education. During Fiscal Year 2023-24, the OIG made this presentation to 404 department employees.



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### EARLY LEARNING FRAUD PREVENTION UNIT

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Effective July 1, 2021, the Office of Early Learning (OEL) merged with the Department of Education to become the Division of Early Learning (DEL). With the merger, two OEL Office of Inspector General staff were integrated into the DOE OIG to form the Early Learning Fraud Prevention Unit. Working with early learning coalitions (ELCs) and Redlands Christian Migrant Association (RCMA), the Early Learning Fraud Prevention Unit continued its efforts to prevent and detect instances of fraud in the statewide early learning system. Anti-fraud activities focused on providing technical assistance and sharing best practices with early learning coalitions. The Fraud Prevention Unit continued its partnerships with other government agencies to improve the identification of potentially fraudulent activity.

DEL’s Fraud Prevention Unit reviewed and forwarded suspected fraud cases identified by the coalitions for the School Readiness (SR) and Voluntary Prekindergarten (VPK) programs to the Florida Department of Financial Services (DFS), Division of Public Assistance Fraud (DPAF) for criminal investigation. In turn, DPAF investigates the suspected fraud cases and refers suspected criminal activity to the appropriate State Attorney’s Office (SAO) for criminal prosecution.

During fiscal year 2023-2024, the restitution ordered for fraud referral cases filed by the State Attorney’s Offices totaled \$35,342.68. In fiscal year 2023-2024, DEL collected \$81,065.51 in restitution payments from recipient cases referred in the 2023-24 and prior fiscal years. Additionally, the ELCs collected \$65,341.49 from overpayments due to suspected fraud. No provider cases referred in 2023-24 were closed as of year-end.

| FY 2023-24 Provider Fraud Case Referrals and Status        |   |
|--|---|
| SR/VPK providers DEL referred to DPAF for investigation.   | 8 |
| Provider cases being screened by DPAF.                     | 2 |
| Provider cases DPAF did not investigate.                   | 4 |
| Provider cases pending assignment to a DPAF investigator.  | 2 |
| Provider cases DPAF was actively investigating at year-end | 4 |

| FY 2023-24 Recipient Fraud Case Referrals and Status  |     |
|---|-----|
| Number of SR recipients referred to DPAF for criminal investigation.  | 158 |
| Number of SR recipient cases DPAF did not investigate.  | 92  |
| Number of cases in screening status or pending assignment to a DPAF investigator.                                       | 49  |
| Number of SR cases that DPAF is actively investigating, or a request was made for overpayment/over-issuance assistance. | 17  |
| Number of SR recipient cases sent to DPAF that are still awaiting status  | 0   |

**DFS Project Manager Activities**

In order to coordinate the referral process, the IG serves as the project manager for the DFS-DPAF investigation agreement. The DFS contract is funded through the Child Care and Development

Fund and has a total contract value of \$623,610. On June 30, 2024, the previous contract expired, and a new contract was established between DFS and FLDOE. The agreement became effective on June 21, 2024, and will expire on June 30, 2027. During the fiscal year, the OIG conducted the following DPAF project manager activities:

- DFS-DPAF and DEL agreement renewal process;
- Periodic review and approval of DPAF invoices;
- Monthly reporting of restitution received by the DEL to the DPAF leadership;
- Monthly processing and reporting of the SAO disposition reports received from DPAF; and
- Processing SAO letters, subpoenas, and *Victim Impact Statement* requests as received from various SAOs.

### **OIG Fraud Referral System Administration**

ELCs utilize a web-based application to refer potential public assistance fraud cases to the OIG. During the fiscal year, the OIG performed user account administration activities, maintained the FRS Administrator Guide, and performed bi-annual FRS account certifications.

### **Early Learning Coalition Anti-Fraud Plans**

Pursuant to Rule 6M-9.400(2), Florida Administrative Code, ELCs shall adopt an anti-fraud plan (Plan) addressing the detection and prevention of overpayments, abuse, and fraud relating to the provision of, and payment for, SR and VPK Program services. ELCs must annually submit a copy of their Plans to the OIG for approval. During the fiscal year, the OIG reviewed and approved 31 ELCs and contractor Plans.



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