

September 15, 2022

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Tallahassee, Florida 32399

Ms. Melinda Miguel, Chief Inspector General (CIG)
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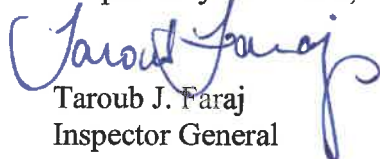
Secretary Branham and CIG Miguel:

In accordance with Section 20.055, Florida Statutes, I am pleased to submit the Office of Inspector General's (OIG) Annual Report summarizing the activities and accomplishments of my office during Fiscal Year 2021-2022.

We remain committed in our work to promote public integrity through professional, ethical, and timely audits and investigations, as well as to provide independent, objective assurance and consulting services designed to add value and improve the operations of the Department of Elder Affairs (DOEA).

Thank you for your ongoing support of the OIG's mission. We look forward to continuing to work with you and DOEA management and staff.

Respectfully submitted,



Taroub J. Faraj
Inspector General

Enclosure

TJF/kj

cc: Sherrill F. Norman, Auditor General

September 2022

Florida Department of Elder Affairs Office of Inspector General

Taroub J. Faraj
Inspector General

Fiscal Year 2021-22

ANNUAL REPORT

Chief Inspector General
Melinda Miguel
State of Florida

Secretary
Michelle Branham

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Department Background

The Florida Department of Elder Affairs (Department/DOEA) works diligently to “promote the well-being, safety, and independence of Florida’s seniors, their families, and caregivers” with a vision for all Floridians to live well and age well. DOEA was constitutionally designated by Florida voters to “serve as the primary state agency responsible for administering human services programs for the elderly” (Section 430.03, Florida Statutes (F.S.)).

“DOEA is responsible for developing policy recommendations for long-term care, combating ageism, creating public awareness of aging issues, understanding the contributions and needs of elders, advocating on behalf of elders, and serving as an information clearinghouse.

DOEA is the designated State Unit on Aging, in accordance with the federal Older Americans Act and Chapter 430, F.S. DOEA works in concert with federal, state, local, and community-based public and private agencies, and organizations to represent the interests of older Floridians, their caregivers, and elder advocates. The organizations and providers that help create a better life for Florida’s 5.9 million seniors make up Florida’s Aging Network. Important to the Aging Network are the 11 Area Agencies on Aging (AAAs), also called Aging and Disability Resource Centers (ADRCs), that provide a wide range of programs and assistance. Each AAA is managed at the local level and is responsible for selecting the services and providers to assist elders within each county. Through partnership with the AAAs, DOEA provides community-based care to help seniors safely age with dignity, purpose, and independence.”¹

Introduction

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

Section 20.055, F.S., requires that each Governor Agency Inspector General (IG) submit to the Department Secretary and Chief Inspector General (CIG), no later than September 30 of each year, an annual report summarizing the activities of the office during the preceding state fiscal year (FY). This report is presented to the respective parties in accordance with the statutory requirements to demonstrate how the OIG accomplished its mission during FY 2021-22. It includes, but is not limited to, the following:

- A summary of audit engagements and investigations completed during the preceding fiscal year;
- A description of abuses and deficiencies relating to the administration of programs and operations of the Department disclosed by audits, reviews, investigations, or other accountability activities during the reporting period; and
- Recommendations for corrective action made by the OIG with respect to significant problems, abuses, or deficiencies identified.

1 General overview of the Department and Aging Network as described in DOEA’s 2021 Summary of Programs and Services.

Inspector General Responsibilities

Through independent audits, investigations, and other accountability activities, the OIG promotes economy and efficiency to prevent, deter, and detect fraud or abuse in programs and operations carried out or financed by the Department. To name a few, according to Section 20.055, F.S., the duties and responsibilities of each IG, with respect to the state agency in which the office is established, are to:

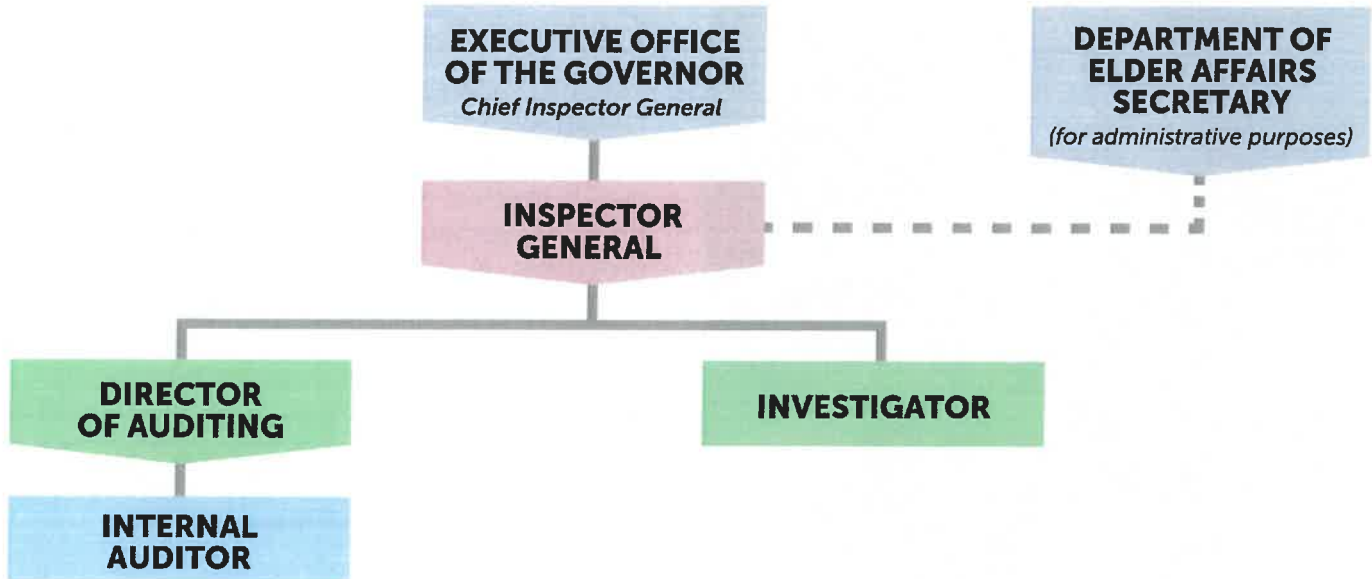
- Advise in the development of performance measures, standards, and procedures for the evaluation of the state agency programs;
- Assess the reliability and validity of the information provided by the state agency on performance measures and standards and make recommendations for improvement, if necessary;
- Review actions taken by the state agency to improve program performance and meet program standards, and make recommendations for improvement, if necessary;
- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the programs and operations of the state agency;
- Conduct, supervise, or coordinate other activities carried out or financed by the state agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in its programs and operations;
- Keep the agency head or, for state agencies under the jurisdiction of the Governor, the CIG informed concerning fraud, abuse, and deficiencies relating to programs and operations administered or financed by the state agency;
- recommend corrective action; and report on the progress made in implementing corrective actions;
- Ensure effective coordination and cooperation between the State of Florida Auditor General (AG), other governmental bodies, and federal auditors with a view toward avoiding duplication.
- Review, as appropriate, rules relating to the programs and operations of the state agency and make recommendations concerning their impact;
- Ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities;
- Monitor the implementation of the state agency's response to any report on the state agency issued by the AG or by the Office of Program Policy Analysis and Government Accountability (OPPAGA);
- Receive complaints and coordinate all activities of the agency as required by the Whistle-blower's Act and/or the CIG.



OUR MISSION

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

ORGANIZATIONAL CHART



Organizational Structure

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

DOEA's OIG carries out its mission through two operating components: internal audits and investigations. Due to the small size of the office, staff may assist one another in conducting these operations. As of June 30, 2022, the OIG was comprised of four professional positions as reflected in the organizational chart above.

Staff Qualifications

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

CERTIFICATIONS

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



PROFESSIONAL ORGANIZATION AFFILIATIONS

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

ADVANCED DEGREE

- Master of Arts in Human Services Administration

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

Operating Components

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

Internal Audit Section

The Internal Audit Section (IA) helps the Department accomplish its objectives by providing management with independent and objective audits, reviews, and consultations regarding risk management, governance, and control processes. IA staff evaluate the reliability and integrity of operational information, as well as compliance with laws, policies, and procedures. Analyses, appraisals, and recommendations related to audits or reviews of program areas and processes are furnished to management and other Department employees to assist them in effectively managing their areas of responsibility.

The responsibilities of the IA are to:

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

Internal audit activities are conducted in conformance with the Standards published by the IIA.

Final communication of audit engagement results, including objectives, scope, methodology,

conclusions, and recommendations, if applicable, are distributed to the Department's Secretary, appropriate DOEA Management, and other respective parties as required.

Investigations Section

The Investigations Section (IS) is responsible for management and operation of administrative investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses involving Department employees, contractors, and vendors. Additionally, the IS receives complaints from many sources including external customers, Department employees, senior leadership, the Whistle-blower's Hotline, Chief Financial Officer's Get Lean Hotline, State Attorney General's Office, and the Office of the Chief Inspector General. (See Complaint Intake Process Flowchart on page 8.)

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

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

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

Once an investigation is completed, final disposition is presented in an investigative report, which also contains the allegations made in the complaint and classified subsequent to a conclusion of facts, based on a thorough and competent investigation as follows:

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

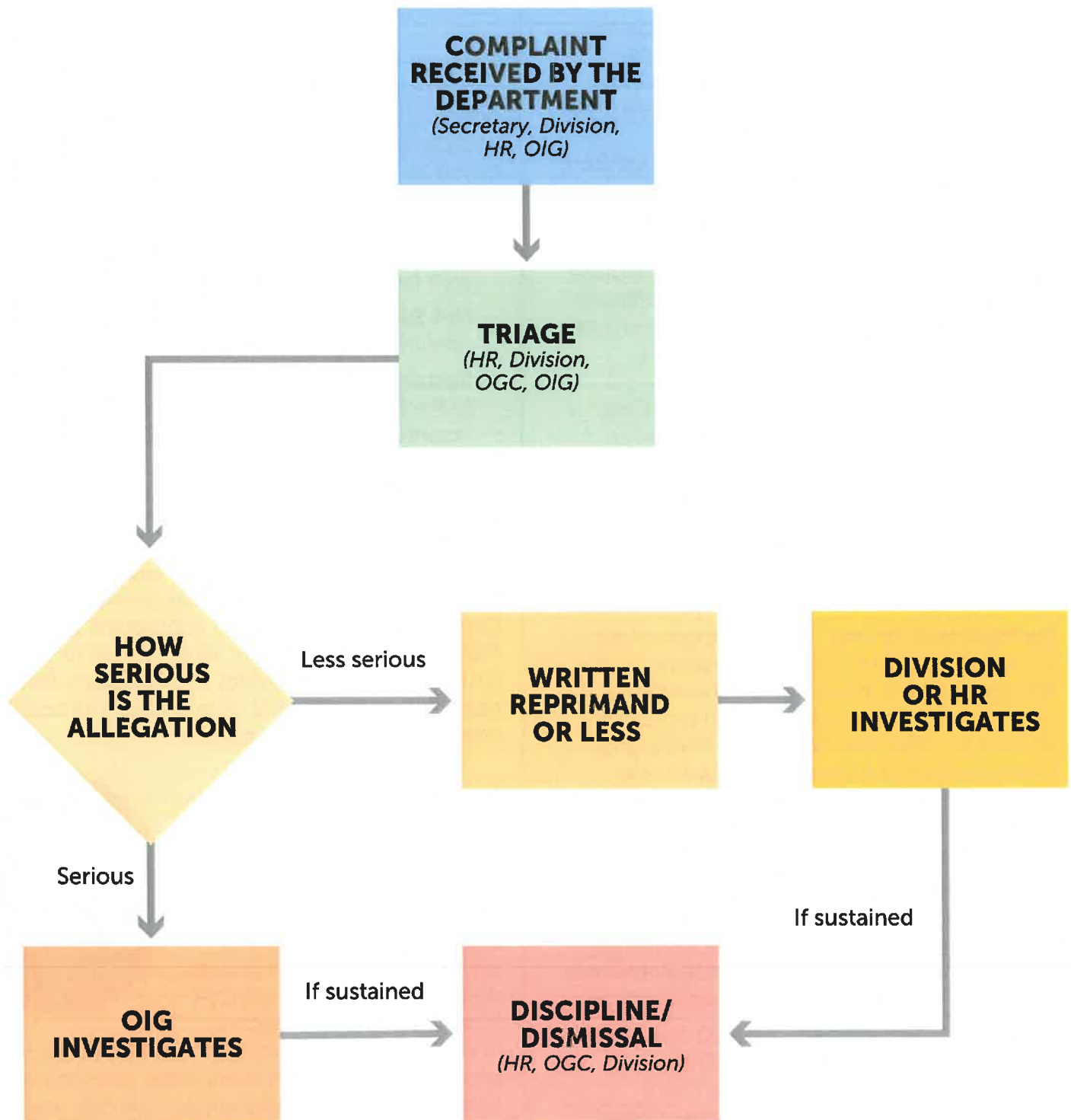
Investigations are conducted in accordance with the standards set forth in the Principles and Standards for Offices of Inspector General, published by the AIG, and those established by the CFA. Investigative reports are distributed to the Department's Secretary and appropriate DOEA Management. Additionally,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

Investigations Section CFA Accreditation

Since obtaining initial accreditation in 2017, the IS remains in compliance with the standards set forth by the CFA. In addition to annual reports of compliance, the section is assessed by trained accreditation assessors every three years to ensure compliance with CFA Standards. The OIG was reaccredited on October 15, 2020.



COMPLAINT INTAKE PROCESS



Highlight of Activities and Accomplishments

During FY 2021-22, the OIG maintained its commitment to preventing, detecting, and deterring fraud, waste, and abuse through an appropriate balance of audits, investigations, and other accountability activities. The "At-a-Glance" summary below provides a total of the activities completed:

Accountability At-A-Glance

Activities	Number
Complaints Received	54
Internal Audits Completed	5
Management Review	1
Investigations Closed	2
Follow-up Audits Completed	5
Public Records Requests	3
Performance Measures Reviewed	2
Recommendations Followed-Up On	10

Results of the completed audits and investigations are summarized as follows:

Audit Engagements

A-2021DEA-021 Audit of the Comprehensive Assessment and Review for Long-Term Care Services (CARES) Process for Determination of Level of Care and Eligibility for Medicaid Programs (Report Date: September 7, 2021)

As a result of the audit, we determined, in the general operations of the CARES process for determining level of care and eligibility for Medicaid Programs, overall, internal controls are adequate and effective; therefore, no findings and recommendations were reported.

No audit follow-up was warranted.

A-2021DEA-030 Audit of the Long-Term Care Ombudsman Program (LTCOP) Performance Measure: Percent of case investigations completed by the ombudsman within 120 calendar days (Report Date: December 29, 2021)

As a result of the audit, we identified the following three deficiencies:

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

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

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

Recommendation: LTCOP Management take action to ensure complaint records are uploaded and properly maintained on the LTCOP SharePoint site to support complaint investigations and information recorded in the Ombudsman Management Information System (OMIS)².

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

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

Audit follow-up is currently in progress.

2 OMIS - a web application used to record all activities, including case investigations, assessments, certification status, etc., for LTCOP staff and volunteers.



A-2122DEA-022 Department of Elder Affairs' Contract Procurement Compliance Audit (Report Date: April 7, 2022)

As a result of the audit, we identified the following two control deficiencies specific to contract administration:

Finding 1: Bureau Management has not developed written procedures for contract administration.

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

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

Recommendation: Bureau Management implement and document a quality assurance process, and as the DOEA FACTS access custodian,

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

Audit follow-up is due in October 2022.

A-2122DEA-036 Audit of Division of Statewide Community-Based Services Performance Measure: Percent of new service recipients whose Instrumental Activities of Daily Living assessment score has been maintained or improved (Report Date: June 28, 2022)

As a result of the audit, we found adequate internal controls exist in the data collection, calculation, and reporting processes; consequently, no findings and recommendations were reported.

No audit follow-up was warranted.

S-2122DEA-021: FY 2021-21 OIG Annual Report (Report Date: September 20, 2021)

S-2122DEA-027: Enterprise Audit of Cybersecurity Continuous Monitoring (Report Date: May 27, 2022)

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

Audit follow-up is due in November 2022.

S-2122DEA-039: Special Project related to the OIG's Observation of the Office of Public and Professional Guardian's (OPPG) Wellsky Database System (Memo Date: June 24, 2022)

The results of the OIG observation were presented to agency management. No audit follow-up was warranted.

Coordination of External Audits

During the fiscal year, IA provided coordination services for the following external projects:

E-2021DEA-025 Strategic IT Alignment Group (STRAITA) IT Security Risk Assessment

E-2021DEA-026 Florida Auditor General Financial Reporting and Federal Awards Audit, Report No. 2022-189

E-2122DEA-030 Florida Auditor General Quality Assessment Review of the Department of Elder Affairs Office of Inspector General's Internal Audit Activity, Report No. 2022-037

E-2122DEA-032 Florida Department of Economic Opportunity Monitoring of DOEA's Low-Income Home Energy Assistance Program (LIHEAP)

Reports from these engagements contained multiple recommendations for Project No. E-2021DEA-025 and three recommendations for E-2021DEA-026 to which DOEA responded.

Follow-Ups to Internal and External Audits

The IA Section completed the following audit follow-ups:

E-1819DEA-022 12-Month Follow-up to the Auditor General's DOEA Office of Public and Professional Guardians and Selected Administrative Activities Operational Audit, Report No. 2022-010, (Report Date: October 11, 2021)

The original report contained eight findings; however, results of the six-month audit follow-up revealed corrective actions had been taken to fully address recommendations to Findings 2, 3, 5, 6, 7, and 8.

Finding 1: Contrary to State law, the OPPG has not established policies and procedures for monitoring private professional guardians, developed or implemented a monitoring tool, or monitored

private professional guardians for compliance with OPPG standards of practice governing the conduct of professional guardians.

Recommendation: To ensure that wards receive appropriate care and treatment, are safe, and their assets are protected, OPPG Management establish monitoring policies and procedures, develop and implement a monitoring tool, and conduct monitoring of private professional guardians for compliance with OPPG standards of practice.

Finding 4: Contrary to State law, the Department has not adopted rules for certain OPPG processes, including the process for investigating complaints.

Recommendation: To ensure that OPPG Management, staff, and other parties are provided authoritative Department direction, Department Management adopt rules governing complaint, disciplinary proceeding, and enforcement processes.

Result of Follow-up: We determined the proposed corrective action for Findings 1 and 4 have not been completed by OPPG Management; therefore, additional follow-up will be conducted.

E-1819DEA-022 18-Month Follow-up to the Auditor General's DOEA Office of Public and Professional Guardians and Selected Administrative Activities Operational Audit, Report No. 2022-010, (Report Date: May 24, 2022)

Finding 1: Contrary to State law, the OPPG has not established policies and procedures for monitoring private professional guardians, developed or implemented a monitoring tool, or monitored private professional guardians for compliance with OPPG standards of practice governing the conduct of professional guardians.

Recommendation: To ensure that wards receive appropriate care and treatment, are safe, and their assets are protected, OPPG Management establish monitoring policies and procedures, develop and implement a monitoring tool, and conduct monitoring of private professional guardians for

compliance with OPPG standards of practice.

Finding 4: Contrary to State law, the Department has not adopted rules for certain OPPG processes, including the process for investigating complaints.

Recommendation: To ensure that OPPG Management, staff, and other parties are provided authoritative Department direction, Department Management adopt rules governing complaint, disciplinary proceeding, and enforcement processes.

Result of Follow-up: After three audit follow-ups (6-, 12-, 18-Month), we determined the proposed corrective action for Findings 1 and 4 are still pending implementation. The 18-Month follow-up is the final one that will be conducted. Non-completion or further delay in implementation of corrective action will result in OPPG Management accepting the risks associated with such action.

M-1920DEA-013 18-Month Follow-up to the Management Review of the Office of Public and Professional Guardians' (OPPG) Investigations and Guardian (Report Date: February 15, 2022)

The original report contained four findings; however, results of the 6- and 12-Month audit follow-ups revealed corrective actions had been taken to address recommendations to Findings 1, 2, and 3.

Finding 4: Some areas of the Memorandum of Understanding (MOU) are contradictory, inconsistent, or outdated.

Recommendation: OPPG Management modify the MOU to:

- Mirror the verbiage in the Clerk of Court's Administrative Coordinator's (AC) investigative report or enforce the requirement of the AC to provide "any and all evidence it relied upon in making its findings of fact";
- Replace the word "unfounded" with "not-legally sufficient" for consistency or communicate the intent of the words to be used synonymously, if applicable;

- Replace the name of the OPPG representatives with the respective position of the representative; and
- Incorporate language granting DOEA and other authorized personnel rights to access the Clerk of Court's records and documents, regardless of the form in which they are kept. Also, incorporate language that will require the Clerk's compliance and cooperation with audits, inspections, and investigations, as reflected in other OPPG service contracts.

Result of Follow-up: After three audit follow-ups (6-, 12-, 18-Month), we determined the proposed corrective action is still pending implementation. The 18-Month follow-up is the final one that will be conducted. Non-completion or further delay in implementation of corrective action will result in OPPG Management accepting the risks associated with such action.

M-1920DEA-020 12-Month Follow-up to the Management Review of the Bureau of Planning and Evaluations' Responsibilities and Processes (Report Date: September 7, 2021)

Issue 1: The Bureau of Planning and Evaluation (P&E) has not developed written policies and procedures for its business operations.

Recommendation: P&E Operational Management:

- Develop written policies and procedures to outline the Bureau's functions and operating processes, as well as delineate Bureau and individual responsibilities.
- Agency executive management establish written expectations to ensure the Bureau is operating as intended.
- As an alternative for maximum efficiency, agency executive management consider reassigning P&E staff to program areas within the Department where their knowledge, skills, and expertise are needed to support the agency's growing responsibilities and evolving initiatives.

Result of Follow-up: We determined the corrective actions taken partially address the recommendation; therefore, further follow-up will be conducted.

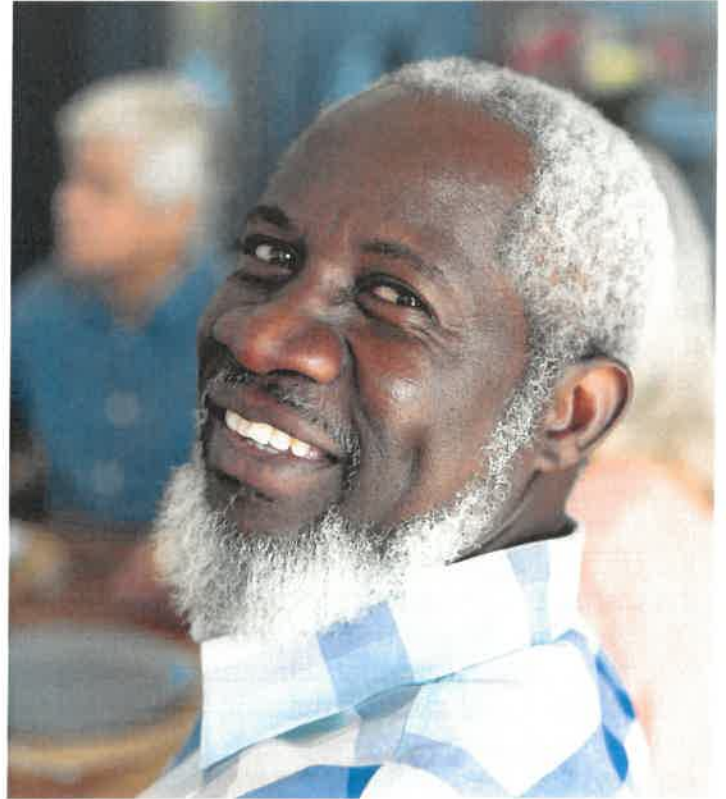
Issue 2: The Bureau of Planning and Evaluation's role and responsibilities related to Information Technology has not been clearly established.

Recommendation: Agency executive management:

- Facilitate the collaboration between the program managers (as data owners) and Bureau of Information Technology (BIT) management to clearly establish BIT, if so desired, as the designated program area to be responsive to all data and information requests as well as the development and maintenance of computer applications, reports, dashboards, and websites.
- Provide clear communication; whereby internal and external customers are instructed to submit requests for data, information, computer applications, reports, dashboards, and websites to the designated program area.
- Consider reassigning the technology-centric staff, who possess data management/processing and applications and report development/management skills, currently working in P&E, CARES, and LTCOP to BIT.

Result of Follow-up: We determined the corrective action taken addresses the recommendation. However, for the "new" IT Prioritization Process for data requests and data retrieval to be effective, it must be communicated to all employees and relevant parties. A delay in communication will likely result in future occurrences of non-compliance with the established process.

M-1920DEA-020 18-Month Follow-up to the Management Review of the Bureau of Planning and Evaluations' Responsibilities and Processes (Report Date: May 6, 2022)



Issue 1: The Bureau of Planning and Evaluation has not developed written policies and procedures for its business operations.

Recommendation: P&E Operational Management:

- Develop written policies and procedures to outline the Bureau's functions and operating processes, as well as delineate bureau and individual responsibilities.
- Agency executive management establish written expectations to ensure the bureau is operating as intended.
- As an alternative for maximum efficiency, agency executive management consider reassigning P&E staff to program areas within the Department where their knowledge, skills, and expertise are needed to support the agency's growing responsibilities and evolving initiatives.

Result of Follow-up: We determined the corrective actions taken fully address the recommendation; therefore, no additional follow-up will be conducted.

Investigations

During FY 2021-22, two investigations were completed by the Investigations Section:

I-2122DEA-024 On August 30, 2021, DOEA's Bureau of Human Resources (HR) referred to the OIG concerns received from a DOEA employee. The information included a list of allegations the employee made about his/her manager's inappropriate workplace behavior, which also included sexist, racial, political, and religious comments, etc.

As a result of complainant, witness, and subjects' interviews, along with other supporting material, the OIG investigation SUSTAINED the allegation of the manager's failure to address an inappropriate comment he/she made when informed of the issue by another supervisor; the allegation of making a sexist comment during a meeting with outside representatives; and the allegation of sleeping on duty. The allegation that the manager was unresponsive to emails was UNFOUNDED, and the allegation the manager used a racially insensitive word during an office conversation was NOT SUSTAINED.

I-2122DEA-031 On March 1, 2022, a DOEA employee resigned in a memorandum he/she emailed to DOEA Management and the OIG. The employee wrote that he/she sent the resignation to the recipients and not his/her supervisor because the employee did not "feel safe" around the supervisor.

The employee also alleged the supervisor was incompetent, "shirks" his/her responsibility onto others, and is a "micromanager" and a "bully," and that the office was a hostile work environment.

At the conclusion of all interviews with the complainant, witnesses, and the subject, in addition to reviewing supporting information, the investigation determined the allegation of the office being a hostile work environment was

UNFOUNDED.

The allegation the supervisor was incompetent was deemed to be outside the purview of the OIG; therefore, no conclusion was made. However, that allegation along with several observations and concerns uncovered during the investigation were forwarded to DOEA Management for their attention.

Preliminary Inquiries

Like investigations, inquiries may be initiated as a result of information from state employees, private citizens, federal agencies, legislators, the Department Secretary, the Chief Inspector General, or any other person with concerns about the integrity of the Department's operations, contractors, or employees. Of the 54 complaint intakes during the fiscal year, Investigations staff assigned six preliminary inquiry umbrella case numbers³. Of those inquiries, two intakes were assigned more than one umbrella case number. Furthermore, two additional preliminary inquiries were conducted after DOEA staff brought forth issues for the OIG to review. See details of preliminary inquiries below:

P-2122DEA-003 Assigned as an umbrella case number to document requests for OIG assistance or information from DOEA Management. Twelve requests were documented.

P-2211DEA-005 Assigned as an umbrella case number to document incidents of Health Insurance Portability and Accountability Act (HIPAA) and Protected Health Information (PHI) violations including Information Technology (IT) violations. One incident was reported to the OIG, which was handled by DOEA's Bureau of IT.

P-2122DEA-006 Assigned as an umbrella case number to document incoming complaints related to public and professional guardians. Nine complaints were received by the OIG and referred to DOEA's OPPG for legal sufficiency reviews.

³ Preliminary inquiry umbrella case numbers are assigned to capture information on ongoing matters related to specific Department programs or similar issues brought to the OIG's attention during the fiscal year.



P-2122DEA-007 Assigned as an umbrella case number to document incoming complaints about nursing homes or assisted living facilities' treatment of residents, etc. Five such complaints were received. They were referred to LTCOP for review and follow up. In some instances, the complaints were also referred to the Agency for Health Care Administration and the Department of Children and Families' Adult Protective Services, as appropriate.

P-2122DEA-029 On October 4, 2021, a manager reported to the OIG his/her belief that a recently issued policy violated state and federal codes, HIPAA rules, and inter-agency agreements.

A preliminary inquiry was initiated to determine if there was basis for an investigation. At the conclusion of the inquiry, no violations of policies, procedures, Florida Statutes, or Code of Federal Regulations were identified. However, the OIG

identified concerns involving the policy in question and made five recommendations to management for their consideration.

P-2122DEA-030 On February 11, 2022, DOEA Management requested the OIG's assistance with reviewing a grant expenditure previously awarded to the Department to determine whether the funds were being properly utilized. After a review of the grant terms, spending by the Department, and in consultation with DOEA's Division of Financial and Support Services' personnel, the OIG's analysis of the grant indicated the expended funds were utilized in accordance with grant terms.

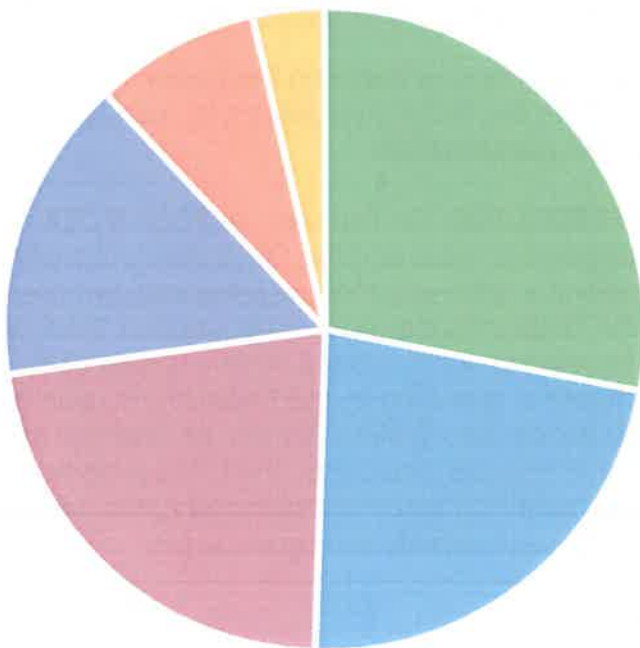
Other OIG Activities

Complaint Intakes

The OIG received 54 complaints or requests for assistance from various sources. The types of complaints are depicted in the pie chart below:

TYPES OF COMPLAINTS

24%	Referrals to External Agencies
19%	Referrals to DOEA Management
19%	OPPG Issues
13%	Issues From DOEA Management Shared with OIG for Information Only
7%	LTCOP Issues
3%	Employee Misconduct



Annual Risk Assessment

The OIG performed its annual risk assessment of Department program areas and functions, Project No. S-2021DEA-024, to ensure their services provide the most benefit to the Department. This ensures those areas with the greatest risks are identified and scheduled for review and the OIG is responsive to management concerns.

Schedule IX: Major Audit Findings and Recommendations

On an annual basis, OIG staff prepares the Schedule IX: Major Audit Findings and Recommendations, Project No. S-2122DEA-020, for the Department's Legislative Budget Request. The Schedule IX informs decision-makers about major findings and recommendations made in AG and OIG audit reports issued during the current and previous fiscal years. It also provides information on the status of action taken to correct reported deficiencies.

Outreach and Educational Activities

OIG staff participated in the following outreach and educational activities:

- For the first time, the OIG's Fraud PowerPoint presentation was narrated by the OIG Investigator and published using the People First Training platform with 93 percent of DOEA employees statewide viewing the mandatory training.
- During the week of February 28 – March 3, 2022, IG Taroub J. Faraj and Audit Director Kimberly Jones participated in a training for ISACA's Certified Information Systems Auditor (CISA) certification that was offered by the CIG's Office through a special legislative appropriation.
- The OIG's new webpage on DOEA's public website went "live" (moved into production.)

- The OIG presented its annual fraud newsletter, "Fraud Awareness and Prevention Vol. 5," to all DOEA employees and to statewide Area Agencies on Aging for dissemination to their employees and providers.
- The OIG updated its webpage to include a banner highlighting International Fraud Awareness Week in November 2021. The banner featured a link, which directed users to the fraud newsletter.
- The OIG updated the "IG Public Documents" embedded link on its SharePoint site to include a variety of fraud-related materials that are accessible to DOEA employees.
- IG Faraj gave a presentation entitled "Government Contracts: Fraud, Waste, and Abuse" and presented two case studies during the CFA OIG Roundtable meeting on June 16, 2022.
- IG Faraj represented the OIG community by participating as a presenter and panelist, along with Larry Keefe, Florida's Public Safety Czar, Jack Campbell, State Attorney, and others, during a White-Collar Crime: Prosecution and Investigation Workshop hosted by Carr, Riggs, and Ingram, LLC, on June 24, 2022. IG Faraj gave a presentation on "Government Contracts: Fraud, Waste, and Abuse" to an audience of approximately 175 individuals from various law enforcement agencies, state attorneys' offices, and the OIG community.
- The OIG Investigator maintained membership on the Big Bend Fraud Task Force and attended meetings for purposes of intelligence gathering and information sharing.





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