



# Department of Education Office of Inspector General

## ANNUAL REPORT

Fiscal Year 2022-2023



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 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 Department of Education (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
- Certified 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)
- Florida Association of Inspectors General (FAIG)
- Association of Government Accountants (AGA)
- Association of Certified Fraud Examiners (ACFE)
- ISACA



## MAJOR ACTIVITIES AND FUNCTIONS

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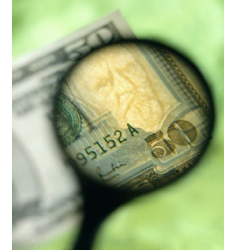
### INTERNAL AUDIT

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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 audit coverage and minimize duplication of effort.
- Conducting annual risk assessments of the department, 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 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 eighteen engagements during the 2022-2023 fiscal year, which can be viewed online at <https://www.fldoe.org/about-us/office-of-the-inspector-general/audit-reporting-products.shtml>. The results of those engagements are summarized below:

### **Enterprise Audit of Cybersecurity Controls for Identity and Access Management**

The OIG completed an Enterprise Audit of Cybersecurity Controls for Identity and Access Management. 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.

### **Bureau of Educator Certification – Versa Certification Process – 24 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in reports #A-1920DOE-028 and A-1920DOE-029, Bureau of Educator Certification – Versa Certification Process. The Bureau of Educator Certification management indicated corrective action has been completed for each of their reported deficiencies.

### **Coalition for Independent Living Options, Inc. – 6 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. DVR management indicated corrective action has been initiated for each of their reported deficiencies. Coalition for Independent Living Options, Inc. management indicated corrective action has been initiated or completed for each of their reported deficiencies.

### **Review of Foreign Influence HB 7017**

The 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 DOE Inspector General 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 institutions of higher education 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 the Florida Institute of Technology (FIT) did not report certain gifts in full compliance with the statutory reporting requirements.

We reviewed fifty-five sampled foreign gift disclosures totaling \$50,000.00 or more, from the 1,100 foreign gifts and foreign gift agreements reported for fiscal year 2021-22, and determined that all but four gifts reviewed complied with the reporting requirements. We noted four gifts disclosed by FIT had no gift received date on the disclosure form. Our review determined that three out of the seven IHEs that reported foreign gifts submitted complete copies of the gift agreements at the time they reported the foreign gifts. Those three IHEs reported six of the fifty-five foreign gifts included in our sample. Four of the seven IHEs failed to submit required copies of gift agreements at the time they reported the

gifts. During the course of the review, the OIG contacted the IHEs with missing gift agreements and requested copies of the agreements, including the information required in statute. Each of the four IHEs were subsequently able to provide copies of the gift agreements and additional documentation. After reviewing all submitted supporting documentation for the selected samples items, we noted:

- Forty-four of fifty-five gifts reviewed complied with the statutory requirements.
- Eleven of fifty-five gifts partially complied with statutory requirements as follows:
  - Four gifts reported by FIT had no date received on the disclosure form as mentioned above;
  - Five gifts reported by FIT were confirmed payments for individual students for tuition payments, student card deposits, and flight tickets. Other than a receipt or invoice, there are no other types of documentation provided for these reported gifts; and
  - Two gifts reported by FIT were for student financial guarantees, but the agreements contained no signatures or a detailed description of the purpose of the gift.

### **The Florida Endowment Foundation for Vocational Rehabilitation, Inc., dba The Able Trust**

The OIG conducted an audit of the Memorandums of Understanding (MOU), SA-519 and IA-865, between the Division of Vocational Rehabilitation (DVR) and the Florida Endowment Foundation for Vocational Rehabilitation, dba The Able Trust. The purpose of this audit was to determine compliance with the MOUs; Section 413.615, Florida Statutes; and any other policies or procedures established by the Division. During this audit we noted that The Able Trust generally operated within statutory compliance and adhered to the MOUs with the Division. However, we noted that The Able Trust Board of Directors has not conducted annual formalized evaluations of its funded programs as required by statute, although it has conducted extensive monitoring for its High School High Tech program. We recommended The Able Trust Board of Directors conduct an annual evaluation of funded programs pursuant to Section 413.615(9)(g), Florida Statutes.

### **Internal Control and Data Security Audit**

The OIG conducted an Internal Control and Data Security Audit that involved reviewing the data exchange memorandum of understanding (MOU) between the department's School Transportation Management Section and the Department of Highway Safety and Motor Vehicles (DHSMV). Through our review of controls, policies, and processes, we determined that the School Transportation Management Section and the Division of Technology and Innovation (DTI) generally operated in compliance with the terms set forth by the data exchange MOU. The deficiencies noted through the audit were corrected during the course of the audit.

### **Division of Blind Services Miami Lighthouse, Inc. Senior Group Activities Program – 12 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2021DOE-031, Division of Blind Services (DBS)



Miami Lighthouse, Inc. Senior Group Activities Program. DBS management indicated corrective action has been completed for each of their reported deficiencies.

**Best Buddies International, Inc. – 6 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 or completed for each of their reported deficiencies. Best Buddies management indicated corrective action has been completed for each of their reported deficiencies.

**Enterprise Audit of Cybersecurity Continuous Monitoring – 6 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. The finding in this audit report was deemed classified and confidential in accordance with section 282.318(4)(g), Florida Statutes, and the corrective actions are outstanding.

**Apprenticeship Program – 12 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2021DOE-009, Apprenticeship Program. Apprenticeship Program management indicated corrective action has been completed for each of their reported deficiencies.

**Center for Independent Living in Central Florida, Inc. – 24 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-1920DOE-021, Center for Independent Living in Central Florida, Inc. DVR management indicated corrective action has been completed for each of their reported deficiencies.

**Review of the Office of Professional Practices Services Data Exchange MOU with DHSMV**

The OIG conducted a consulting engagement that involved reviewing the data exchange memorandum of understanding (MOU) between the department’s Office of Professional Practices Services (PPS) and the Department of Highway Safety and Motor Vehicles. Through our review of controls, policies, and processes, we determined that PPS generally operated in compliance with the terms set forth in the data exchange MOU. We identified some instances where internal controls could be strengthened, but determined the error rate to not be a material deficiency. We disclosed the comments verbally to PPS management.

**Bureau of Educator Certification – Versa Certification Process – 18 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in reports #A-1920DOE-028 and A-1920DOE-029 Bureau of Educator Certification – Versa Certification Process. The Bureau of Educator Certification management indicated corrective action has been initiated for each of their reported deficiencies.

### **Coalition for Independent Living Options, Inc.**

The OIG conducted an audit of Contract #19-108 between the Division of Vocational Rehabilitation (DVR) and the Coalition for Independent Living Options, Inc. (CILO). The purpose of this audit was to determine if CILO's internal controls ensured effective delivery of program services to individuals with disabilities and determine if DVR effectively managed and monitored the contract for compliance. During this audit, we noted that DVR did not provide effective monitoring, CILO did not maintain proper internal controls and sufficient financial management systems, CILO could not sufficiently demonstrate that they met all contract deliverables, and invoice submission and approval did not meet statutory and contractual requirements.

We recommended DVR:

- Conduct monitoring in accordance with the monitoring plan and risk assessment;
- Promptly provide any monitoring results and recommendations for improvement to CILO and ensure corrective action has been completed 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 contract and align with the approved budget;
- Sample and review consumer service records (CSR) during its monitoring activities;
- Periodically request and review supporting documentation from CILO's financial management and CSR systems for the service hours and funding sources submitted by CILO through the invoices; and
- Streamline its invoice gathering, inspection, and approval procedures to ensure timely approval of invoices.

We recommended 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;
- Obtain prior approval from DVR before deviating from the approved budget;
- 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 Independent Living Plans (ILP), eligibility determinations, and termination of services;
- Establish and maintain ILPs with consumers that are consistent with contract terms and federal regulations;
- Enhance its procedures to record service hours in accordance with contract terms; and
- Submit invoices in accordance with contract terms.

### **Application Development and Support**

The OIG conducted an Application Development and Support Audit. The purpose of this engagement was to determine the effectiveness of Division of Technology and Innovation (DTI) internal controls for change management processes and procedures, from the initial request to project completion. During this audit, we noted that DTI generally provided services in accordance with the established change management processes and procedures in place. We recommended DTI strengthen internal controls for emergency change management procedures and communication of testing requirements with customers. The Audit Results section below provides additional details noted during our audit.

We determined that DTI generally adheres to the change management policies, procedures, and Information and Technology Governance Frameworks and maintains proper documentation of the change requests and testing efforts in accordance with policies and procedures. DTI provided 22 completed change management requests for applications within our scope. We sampled 6 change requests and reviewed the corresponding Application Development Request forms, test case documents, User Acceptance Testing documentation, and technical manuals. We determined that DTI properly conducted and documented impact assessments, authorizations, tracking, testing, and customer communication for each of these change requests. As stated above, we recommended DTI strengthen internal controls for emergency change management procedures and communication of testing requirements with customers.

### **Jobs for Florida's Graduates – 12 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2021DOE-019, Jobs for Florida's Graduates (JFG). DVR and JFG management indicated corrective action has been completed for each of their reported deficiencies.

### **Multiagency Service Network for Students with Emotional/Behavioral Disabilities (SEDNET) Administration**

The OIG conducted an audit of Cooperative Agreement Number 291-2621B-1C005 between the Bureau of Exceptional Student Education (BESE) and the University of South Florida (USF), St. Petersburg, for administration of the Multiagency Service Network for Students with Emotional/Behavioral Disabilities (SEDNET) Administration. The purpose of this audit was to determine whether USF is meeting the requirements of the agreement with BESE, and whether BESE is effectively monitoring adherence to the agreement. During this audit, we noted that USF-St. Petersburg generally provided services in accordance with Cooperative Agreement Number 291-2621B-1C005 and had sufficient internal controls in place. We also noted that BESE provided effective oversight of the agreement.

We determined that BESE provided effective monitoring of the agreement, USF-St. Petersburg achieved performance targets and deliverables, and payments and expenditures were made in accordance with agreement terms. Furthermore, we surveyed all nineteen local SEDNET projects, with thirteen of the nineteen responding to our survey. The results of our survey suggest that twelve of the thirteen respondents indicated their overall

relationship with the contractor was either excellent or good. We also noted that a small number of local SEDNET projects identified an issue relating to the vetting of training and presentation materials at the State level resulting in delays for delivering this service.

### **Division of Blind Services (DBS) Independent Living Older Blind Program – 18 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-1920-032, Independent Living Older Blind Program – Division of Blind Services. DBS management indicated corrective action has been completed 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 OIG 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, 2023.

**Enterprise Audit of Cybersecurity Continuous Monitoring** - 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. The finding in this audit report was deemed classified and confidential in accordance with section 282.318(4)(g), Florida Statutes, and the corrective actions are outstanding.

**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:* Effective, November 1, 2022 DVR established the Centralized Invoice Processing Unit to enhance efficiency, and timely processing of service invoices, in accordance with 215.422(1), F.S., Prompt Pay Law, and is working to finalize procedural improvements to help improve authorization and invoice tracking, review, and approval to better streamlining DVR's service invoices, gathering supporting documentation, inspection and rejection of erroneous billing, and

final authorization and approval. Updates to this process are expected to be completed by December 2023.

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**AUDIT RESPONSE COORDINATION AND FOLLOW-UP**

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The OIG 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, OPPAGA, 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 2022-2023 fiscal year, we coordinated the following external projects and follow-ups:



**Office of the Auditor General**

<b>REPORT NUMBER</b>	<b>REPORT TITLE</b>
2023-131	COORDINATION OF CHARTER SCHOOL ADMINISTRATION AND PRIOR AUDIT FOLLOW-UP
2022-092	SIX MONTH STATUS: EARLY LEARNING COALITION OF THE EMERALD COAST-SELECTED ACTIVITIES
2022-189	SIX MONTH STATUS: COMPLIANCE AND INTERNAL CONTROLS OVER FINANCIAL REPORTING AND FEDERAL AWARDS
2023-174	COORDINATION OF COMPLIANCE AND INTERNAL CONTROLS OVER FINANCIAL REPORTING AND FEDERAL AWARDS

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

<b>REPORT NUMBER</b>	<b>REPORT TITLE</b>
22-11	COORDINATION OF CHARTER SCHOOL FUNDING
22-11	SIX MONTH STATUS: CHARTER SCHOOL FUNDING
22-08	COORDINATION OF HOMELESS AND FOSTER YOUTH SERVICES
22-08	SIX MONTH STATUS: HOMELESS AND FOSTER YOUTH SERVICES

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**RISK ASSESSMENT AND AUDIT PLAN**

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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 OIG 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 2023-24 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 2023-24 fiscal year, audit resources will be allocated to the following engagements:



**2023-2024 Planned Projects**

DIVISION	PROJECT
FLORIDA COLLEGES	FOREIGN INFLUENCE (HB 7017)
BLIND SERVICES	FORMAL CONTRACT - FLORIDA CENTER FOR THE BLIND, INC.*
DEPARTMENT WIDE	GRANT APPLICATION PROCESS
PUBLIC SCHOOLS	21ST CENTURY COMMUNITY LEARNING PROGRAM*
EARLY LEARNING	FORMAL CONTRACT
PUBLIC SCHOOLS	MONITORING – BUREAU OF EXCEPTIONAL EDUCATION AND STUDENT SERVICES – STATE DISCRETIONARY PROJECTS
PUBLIC SCHOOLS	CPALMS GRANT
VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING – ABILITY 1ST
VOCATIONAL REHABILITATION	FORMAL CONTRACT – ABILITIES, INC. OF FLORIDA
VOCATIONAL REHABILITATION	ADULTS WITH DISABILITIES - PALM BEACH HABILITATION CENTER, INC.*
VOCATIONAL REHABILITATION	ADULTS WITH DISABILITIES – ARC BROWARD
VOCATIONAL REHABILITATION	FORMAL CONTRACT - BREVARD ACHIEVEMENT CENTER*

\* INDICATES ROLLOVER PROJECT

## 2023-2024 Planned Cybersecurity Projects

DIVISION	PROJECT
TECHNOLOGY AND INNOVATION	APPLICATION - OMBUDSMAN
TECHNOLOGY AND INNOVATION	APPLICATION - J MORROW TICKET TRACKER
CHIEF INSPECTOR GENERAL	ENTERPRISE PROJECT

\* 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 waste, fraud, 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 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 2022-23 fiscal year, the OIG received 1,619 complaints from the public and other entities, referred 433 complaints to management, initiated six full investigations, initiated nine preliminary investigations, and completed three investigations. Additionally, the OIG coordinated or requested investigations for 16 complaints and made six referrals to law enforcement entities. The OIG processed 704 applicant background checks, conducted 24 background check reviews, and completed 13 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 Florida Department of Education (DOE) Office of Inspector General (OIG). In February 2017 and again in February 2020, the full CFA voted unanimously to award the certificate of re-accreditation to the DOE 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 DOE Office of Inspector General. The re-accreditation remains in effect for three years.

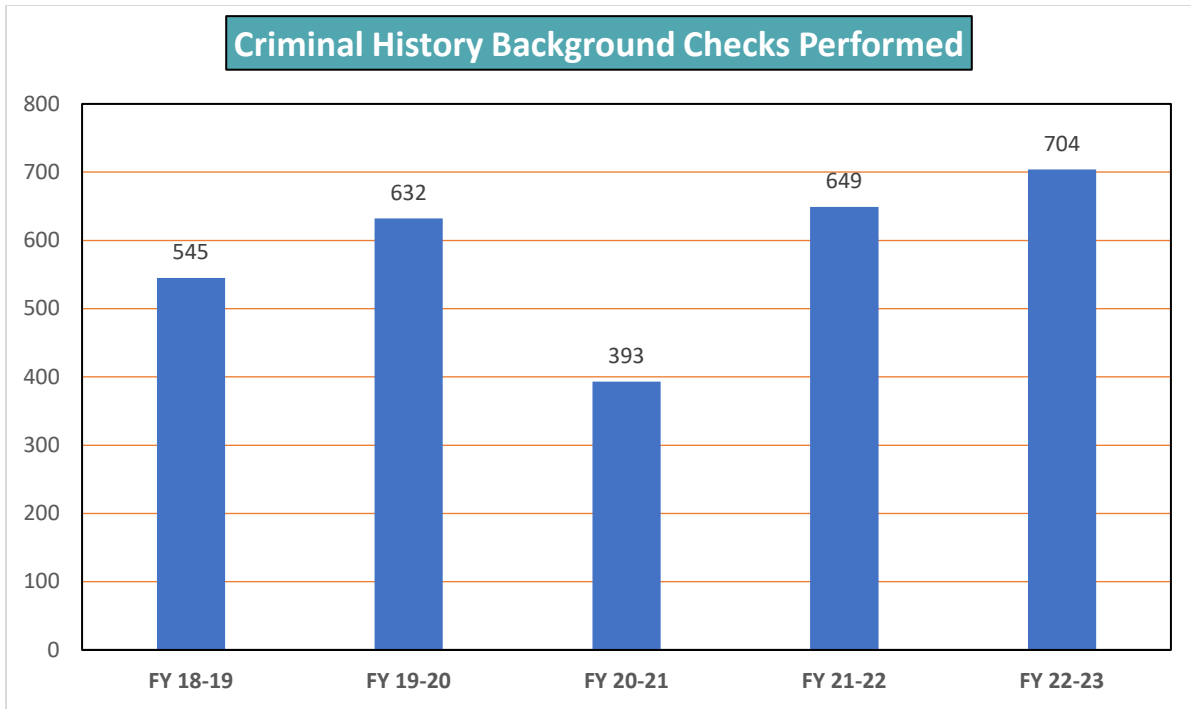


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## CRIMINAL HISTORY CHECK PROGRAM

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In accordance with Section 435, Florida Statutes, all employees, volunteers, and applicants must undergo a level II screening as a condition of employment. The OIG is responsible for processing the results of the level II screenings for each applicant. During the 2022-23 fiscal year, the OIG analyst conducted 704 applicant background checks and conducted 24 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, improper use of state resources, employee misconduct, and ethical violations, among others. The OIG referred six complaints to law enforcement. Synopses of the investigations completed by the OIG are provided below.

#### **2022-0001 DOE Employee Misconduct**

The OIG received information from the DOE Office of Labor Relations regarding an outside complaint against a DOE employee. Labor Relations advised that the complainant reported that she filed a criminal complaint against the DOE employee’s husband for allegedly taking \$18,500 for a pool installation that the DOE employee’s husband failed to install. Additionally, the complainant advised that the pool company used a DOE state email address to communicate and conduct business. Specifically, the complainant alleged that the DOE employee emailed her multiple times regarding the pool that the employee’s husband had been hired to install.

Based on the review of the emails and sworn, recorded witness and subject interviews, the OIG determined that the employee used DOE information technology resources for personal benefit or gain. The employee violated Rule 60L-36.005 (3), Florida Administrative Code, related to disciplinary standards for public employees, as well as the DOE Code of Personal Responsibility and the DOE Acceptable Use Policy. The OIG recommended that DOE management take any action deemed appropriate against the employee regarding her failure to adhere to Florida Administrative Code and DOE Policies and Procedures, as well as place the investigative report in the employee’s personnel file.

### **2022-0002 Division of Technology and Innovation**

The DOE Office of Labor Relations forwarded the OIG an anonymous complaint containing allegations of misconduct by a DTI employee. The complainant specifically alleged that the employee did not arrive at work on time, left early, and was not accurately filling out timesheets due to the frequency of absences. The OIG reviewed access badge usage, email records, and computer login data to identify 12 days where the employee did not work but inaccurately claimed eight hours of work on his timesheet, in violation of the DOE Code of Personal Responsibility, as well as Florida Administrative Code.

Based on available evidence, along with witness testimony and additional evidence provided by witnesses, the OIG substantiated the allegations against the employee. The OIG recommended that DOE management take any action deemed appropriate based on the employee's failure to adhere to DOE policies and procedures and Florida Administrative Code. Additionally, the OIG recommended that DOE management place a copy of the investigative report in the employee's personnel file.

### **2022-0003 County School District**

At the request of the Commissioner of Education, the OIG initiated an investigation into allegations identified in the Final Report of the Twentieth Statewide Grand Jury (Case No. SC19-240) alleging that a school district spent a significant amount of taxpayer money hiring a private security firm to train prospective School Safety Officers (SSOs) instead of cooperating with the local Sheriff's Office, which had both legal authorization and available funding from the State of Florida to administer this training at no extra cost to the District.

On July 31, 2019, the school district executed a contract with a private security company to provide "initial charter school security training" for school security guards. The school district testified that they chose to hire a private security company as an alternative to using the local sheriff's office because the district was under a tight deadline to provide SSO coverage to the charter schools, and the local sheriff's office had not made any guardian training available. Through interviews and document analysis, the OIG determined that the local sheriff's office was both willing and able to provide guardian training to the school district free of charge.

In total, the district wasted over \$310,000 as the decision to hire a private security company to provide school security guard training did not comply with statutes, which required a local sheriff's office to provide training for school security guards. Further, the district likely could have avoided an additional \$500,000 in payments to the sheriff's office to provide SSOs at charter schools while security guards were retrained by the sheriff's office in accordance with statutes.

The OIG recommended that the district review its procurement process to ensure that executed contracts comply with applicable statutes, policies, and procedures. Additionally, the OIG recommended that the district continue to work with the sheriff's office to ensure that school security guards and guardians receive the statutorily required training.

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## OTHER 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 DOE 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 2022-23 fiscal year include:

### **2022-080094 County School District**

The OIG received a complaint from the DOE Division of Finance and Operations alleging that a school district submitted a contract as support for a funding request in which the school district superintendent was listed as co-chairman of the non-profit organization that would receive the funds.

The OIG's review of documentary evidence and witness testimony did not reveal any evidence to indicate a conflict of interest existed between the school district superintendent and the non-profit organization. Furthermore, the superintendent resigned his position with the non-profit organization; therefore, the OIG determined no further investigation was warranted and closed the matter.

### **2022-090066 Commission for Independent Education**

The Executive Office of the Governor (EOG) forwarded the OIG a complaint alleging employees within the Commission for Independent Education (CIE) were discriminatory toward a school during the application process and did not provide feedback as to why the school's submitted application was marked incomplete. The EOG also forwarded the complaint directly to the CIE, who reached out to the complainant. The complainant emailed several CIE staff members and thanked them for assisting with the school's application and further acknowledged that the CIE had previously sent deficiency letters to the school that outlined the outstanding items needed to complete the application. The complainant also assured the CIE that the school would be responding.

Through analysis of documentary evidence, the OIG determined the complaint was appropriately addressed by the Executive Director of the CIE. Based on the 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 eight whistle-blower determinations during Fiscal Year 2022-23. After assessing the complaints, the OIG determined that the allegations 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, these complaints were referred 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, applicants, contractors, and volunteers undergo a level II criminal background check as a condition of employment. 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 requires 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 requires all applicants to disclose any disqualifying offences of first-degree misdemeanors or felonies, as required on their State of Florida application and Affidavit of Good Moral Character. The OIG reviews, validates, and compares any criminal histories against the applicant's submitted information. If the information is 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 will be completed by the OIG and provided to personnel for review prior to making a hiring decision. During Fiscal Year 2022-23, the OIG processed 704 background screenings and completed 24 background reviews of issues recorded by the National Crime Information Center/Florida Crime Information Center (NCIC/FCIC) and verified by the OIG with local court records.

During the past five fiscal years, the OIG completed a total of 2,923 background checks and produced 102 background reviews on applicants whose criminal records indicated they failed to disclose the required criminal information. In the last five years, this program has averaged 585 background screenings per fiscal year and continues to be a valuable tool in providing management with detailed information on each applicant or volunteer during the hiring process.

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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 office, staff, and investigative activities to provide new employees with a basic understanding of the OIG office, 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, 2022-23, the OIG presented to 368 new department employees.



## EARLY LEARNING FRAUD PREVENTION UNIT

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Effective July 1, 2021, the Office of Early Learning (OEL) was 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 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 attended leadership conferences and continued partnerships with other government agencies on 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, 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 2022-23, the restitution ordered for fraud referral cases filed by the State Attorney’s Offices totaled \$50,371.24. In fiscal year 2022-23, DEL collected \$120,079.14 in restitution payments from recipient cases referred in the 2022-23 and prior fiscal years. No provider cases referred in 2022-23 were closed as of year-end.

### **FY 2022-23 Provider Fraud Case Referrals and Status**

4	SR/VPK providers DEL referred to DPAF for investigation
1	Provider cases being screened by DPAF
1	Provider cases DPAF did not investigate
2	Provider cases pending assignment to a DPAF investigator

### **FY 2022-23 Recipient Fraud Case Referrals and Status**

165	Number of SR recipients referred to DPAF for criminal investigation.
77	Number of SR recipient cases DPAF did not investigate.
83	Number of cases in screening status or pending assignment to a DPAF investigator.
1	Number of SR cases that DPAF is actively investigating, or a request was made for over payment / over issuance assistance.
4	Number of SR cases sent to DPAF that are still awaiting status.

Date Source: Fraud Referral System as of July 1, 2023

### **DFS Project Manager Activities**

In order to coordinate the referral process, the IG serves as the project manager for the Department of Financial Services (DFS) DPAF investigation agreement. 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**

The early learning coalitions 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 Fraud Referral System (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 ELC and contractor Plans.



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