



September 23, 2019

Mr. Richard Prudom, Secretary  
Florida Department of Elder Affairs  
4040 Esplanade Way  
Tallahassee, Florida 32399

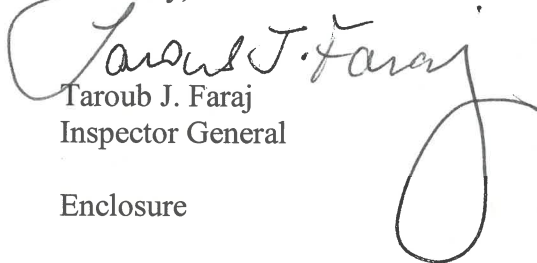
Ms. Melinda Miguel, Chief Inspector General  
Office of the Governor  
The Capitol, Suite 1902  
Tallahassee, Florida 32399-0001

Dear Secretary Prudom and CIG Miguel:

In accordance with Section 20.055, Florida Statutes, I am pleased to submit the Office of Inspector General's Annual Report for Fiscal Year 2018-2019 to highlight the major work efforts and activities of my office.

We remain committed in our work with Departmental management and staff to promote public integrity through professional, ethical, and timely investigations, as well as provide independent, objective assurance and consulting services designed to add value and improve the Department's operations. Thank you for your continued support of our efforts.

Sincerely,



Taroub J. Faraj  
Inspector General

Enclosure

TJF/kj

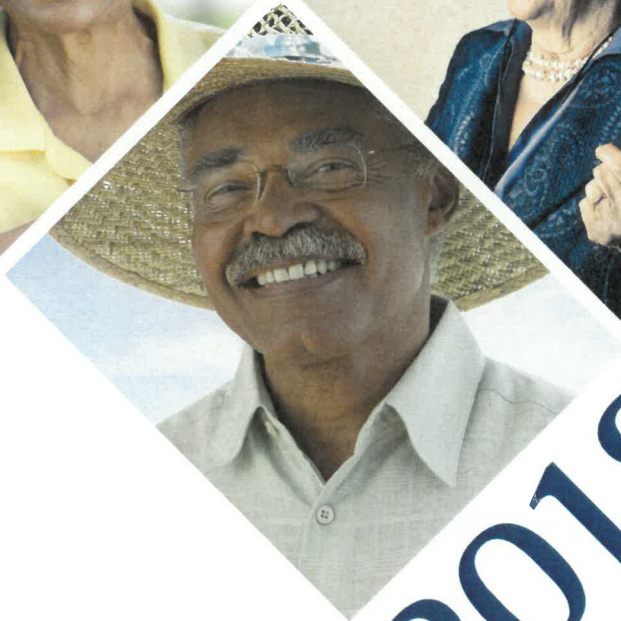
cc: Sherrill F. Norman, Auditor General

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Department of  
**ELDER AFFAIRS**  
STATE OF FLORIDA



2018-19



Office of  
**INSPECTOR  
GENERAL**  
ANNUAL REPORT

Ron DeSantis, Governor  
Richard Prudom, Secretary  
Taroub J. Faraj, Inspector General

## TABLE OF CONTENTS

Table of Contents .....	i
Introduction .....	2
Inspector General Responsibilities .....	2
Organizational Structure .....	3
Staff Qualifications .....	4
Certifications .....	4
Professional Organization Affiliations .....	5
Major Activities .....	5
Internal Audit .....	5
Investigations .....	6
Summary of Activities and Accomplishments .....	8
Preliminary Inquiries .....	13
Other OIG Activities.....	14
Annual risk Assessment .....	15
Schedule ix: Major Audit Findings and Recommendations.....	15
Outreach and Educational Activities.....	15
Summary of Accomplishments .....	16



## INTRODUCTION

Within the Department of Elder Affairs (Department/DOEA), the 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 operations. The OIG also provides a central point for coordination of, and responsibility for, activities that provide accountability, integrity, and efficiency in government. Section 20.055, Florida Statutes (F.S.), requires that each Governor's Agency Inspector General (IG) submit to the Department Secretary and Chief Inspector General (CIG) an annual report, no later than September 30 of each year, summarizing its activities during the preceding state fiscal year (FY). This report includes, but is not limited to the following:

- A summary of each audit and investigation completed during the reporting period;
- A description of significant abuses and deficiencies relating to the administration of programs and operations of the agency disclosed by investigations, audits, reviews, or other activities during the reporting period; *and*
- A description of recommendations for corrective action(s) made by the OIG during the reporting period with respect to significant problems, abuses, or deficiencies identified.

This report is presented to the Secretary and CIG in accordance with the statutory requirements to describe how the OIG accomplished its mission during FY 2018-19.

## 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. According to Section 20.055, F.S., it is the duty and responsibility of each IG, with respect to the state agency in which the office is established, to:

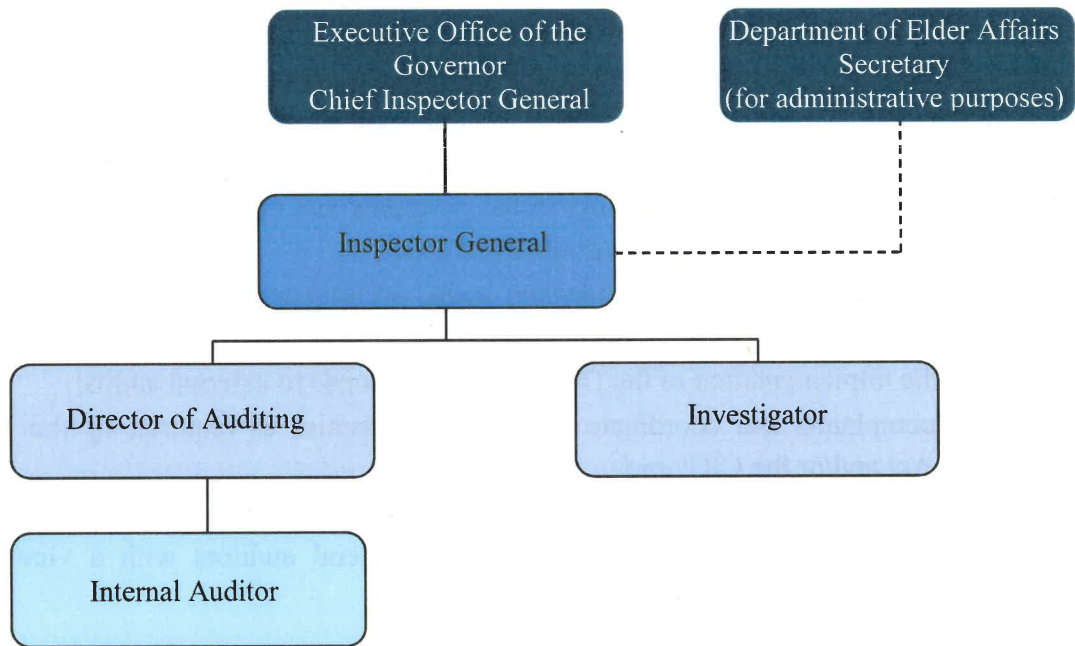
- Advise in the development of performance measures, standards, and procedures for the evaluation of the Department's programs;
- Assess the reliability and validity of the information provided by the Department on performance measures and standards and make recommendations for improvement, if necessary;
- Review actions taken by the Department 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 Department;

- Conduct, supervise, or coordinate other activities carried out or financed by the Department 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 Secretary and CIG informed concerning fraud, abuse, and deficiencies relating to programs and operations administered or financed by the Department; recommend corrective action; and report on the progress made in implementing corrective actions;
- Review, as appropriate, rules relating to the programs and operations of the Department and make recommendations concerning their impact;
- Maintain an appropriate balance between audit, investigative, and other accountability activities;
- Monitor the implementation of the Department's response to external audits;
- Receive complaints and coordinate Department activities as required by the Whistle-blower's Act and/or the CIG; *and*
- 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.

## ORGANIZATIONAL STRUCTURE

The IG is under the general supervision of the Department's Secretary but 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. This reporting structure and unrestricted access ensure audits, investigations, and other activities are independent and that results are communicated in accordance with professional standards.

DOEA's OIG is organized into two sections: Audit and Investigations. Due to the small size of the OIG, staff may assist one another with audits and investigations. To carry out its duties and responsibilities, as of June 30, 2019, the OIG consisted of four professional staff. An organization chart is provided on the following page:



## STAFF QUALIFICATIONS

Collectively, OIG staff have backgrounds and experiences in a variety of disciplines in the public and private sectors. These disciplines include accounting, auditing, management, law enforcement, and communications. Staff possess professional certifications and participate in several professional organizations. Below is a list of professional certifications and affiliations maintained by staff members:

### CERTIFICATIONS

- Certified Inspector General (1)
- Certified Government Auditing Professional (1)
- Certified Inspector General Auditors (3)
- Certified Inspector General Investigators (2)
- Certified Law Enforcement Officers (1)
- Employees who provide Notary Public Services (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)

OIG staff keep abreast of trends in internal auditing and investigations to maintain professional proficiency through membership in these professional organizations. Required training hours are obtained through participation in conferences, webinars, and attendance in relevant trainings or through continued professional education programs.

## MAJOR ACTIVITIES

To carry out its mission, the OIG conducts internal audits and investigations.

### INTERNAL AUDIT



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The Internal Audit Section (IAS) helps the Department accomplish its objectives by providing management with independent and objective audits, reviews, and consultations regarding risk management, governance, and control processes. The IAS evaluates the reliability and integrity of financial and operational information and information technology, as well as compliance with laws,

policies, and procedures. Analyses, appraisals and recommendations related to reviews of program areas and processes are furnished to management and other Department employees to assist them in effectively managing their areas of responsibility.

## RESPONSIBILITIES OF THE IAS

- Conducting **performance audits** to ensure the effectiveness, efficiency, and economy of the Department's programs;
- Assessing the reliability and validity of information provided by the Department on **performance measurement** and standards;
- Conducting **compliance audits** to ensure that the Department's programs are following prescribed statutes and rules;
- Providing **management assistance services** that involve consulting and advising management on Departmental policies and procedures and the development of performance measures; *and*
- Coordinating **audit responses** and conducting **follow-ups** to findings and recommendations made by the AG, the Office of Program Policy Analysis and Government Accountability (OPPAGA), internal audits, and other oversight units.

Internal audit activities are conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*, published by the IIA.

Final communication of audit engagement results, including objectives, scope, conclusions, and recommendations, if applicable, are distributed to the Department Secretary, appropriate management, and other oversight agencies.

## INVESTIGATIONS



The Investigations Section (IS) is responsible for management and operation of administrative investigations designed to detect, deter, prevent, and/or 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, Attorney General's Office, and the Office of the Chief Inspector General.

Inquiries and complaints received are reviewed and a determination is made on each case type. Case types are defined as follows:

- **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** – The OIG may refer a complaint to management, another agency if the subject is out of the OIG’s jurisdiction, or law enforcement for criminal violations.

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 fact, based on a thorough and competent investigation as follows:

- **Unfounded** – The complaint was clearly false or there is no credible evidence to support the complaint.
- **Not Sustained** – There is insufficient proof to confirm or refute the allegation.
- **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 management. Additionally, when allegations are sustained, the OIG provides the necessary facts to management to assist them in deciding appropriate disciplinary actions.

### Investigations’ section Accreditation



Since obtaining initial accreditation in 2017, the Investigations’ section remains in compliance with the standards set forth by the CFA. In addition to annual reports of compliance, the Investigations’ section is assessed by trained accreditation assessors every three years to ensure compliance with CFA Standards. The OIG is scheduled to be assessed for reaccreditation in April 2020.

## SUMMARY OF ACTIVITIES AND ACCOMPLISHMENTS

In accordance with Section 20.055(2)(i), F.S., the IG ensures that an appropriate balance is maintained among audits, investigations, and other accountable activities. Table 1 provides a summary of the Audit and Investigation activities performed during FY 2018-19:

Summary of Audit and Investigations Activities

Activities	Number
Complaints Received	66
Internal Audits Completed	3
Management Review	2
Investigations Closed	1
Preliminary Inquiries Completed	17
Follow-up Audits Completed	1
Public Records Requests	2
Performance Measures Reviewed	1
Recommendations Followed-Up On	8

Table 1

Below are summaries of the results of audits and investigations completed during the fiscal year:

### AUDIT ENGAGEMENTS

The IAS conducts performance audits to ensure the effectiveness, efficiency, and economy of the Department's programs. In addition, compliance audits are conducted to ensure the Department's programs are following prescribed statutes and rules. The following summaries describe the audit engagements completed:

#### ***A-1718DEA-030 Audit of the Bureau of Community & Support Services' Contract Management & Technical Assistance (CM&TA) Unit's Contract Management Activities***

Audit staff determined the CM&TA Unit performs a variety of contract management activities and management is working to standardize documentation to support those tasks. To that end, audit staff recognized some internal controls have been established in the CM&TA Unit's contract management processes. At the same time, audit staff noted four areas that warranted management's attention:

**Finding 1:** CM&TA management had not clearly identified tasks to be completed by staff to fulfill their duties and responsibilities as related to contract management.

**Recommendation:** CM&TA management

- Identify tasks to be completed by the staff to fulfill their duties and responsibilities as related to contract management;
- Expand current monitoring activities and develop procedures for such activities; and
- Implement a formal close-out activity to be performed at the end of each contract term and develop a procedure for such activity.

**Finding 2:** Position Descriptions (PD) were not uniform among staff (contract managers) with the same class title and some PDs contained an incorrect reference to a mandatory requirement in Florida Statute.

**Recommendation:** CM&TA management revise the respective PDs to reflect consistency in description of contract management duties and responsibilities and incorporate the correct reference to the mandatory requirements of Section 215.422, F.S.

**Finding 3:** Contract managers' files did not always contain documents as required by the contracts or those to be maintained as a best practice per the *State of Florida Contract and Grant User Guide* and *Florida Certified Contract Management Participant Guide for Contract and Grant Managers*.

**Recommendation:** CM&TA management identify programmatic and fiscal documentation that is to be maintained in the contract files and periodically assess the files to ensure that the documents are present. Also, CM&TA management consider adding contract file maintenance as a job-specific expectation to the performance evaluations for staff designated as contract managers.

**Finding 4:** The Cost Analysis form currently used by staff for Non-Competitively Procured Contracts in excess of Category II had not been approved by the Department of Financial Service's Bureau of Auditing (Bureau).

**Recommendation:** CM&TA management discontinue use of the current Cost Analysis form and enforce the requirement to use the form included in the memo until the Department's Contract Administration & Purchasing Unit obtain the Bureau's approval to use the existing form, if so desired.



***A-1718DEA-035 Audit of Long-Range Program Plan (LRPP) Performance Measure, Percent of new service recipients whose Activities of Daily Living assessment score has been maintained or improved***

Audit staff found internal controls existed to ensure the reliability and validity of the reported metric. Consequently, no findings and recommendations were reported.

***A-1819DEA-018 Audit of Information Technology (IT) Access Controls related to the Client Information and Registration Tracking System (CIRTS)***

Audit staff determined, in some instances, IT access privileges granted to CIRTS were authorized, appropriately assigned, and timely deactivated. In addition, audit staff found the existence of internal controls. However, four findings were identified that warranted management's attention:

**Finding 1:** CIRTS access privileges were not always timely deactivated upon employees' separation from Department employment.

**Recommendation:** Bureau of Information Technology (BIT) management continue their efforts to timely remove user access upon employees' separation from the Department. Also, proactively verify the Office 365 account and all applications access, including CIRTS, have been deactivated.

**Finding 2:** Periodic reviews of access privileges for all CIRTS users are not performed by Division of Statewide and Community-Based Services (SCBS) management.

**Recommendation:** SCBS management establish and document a process to perform periodic reviews of access privileges for all CIRTS users to ensure continued appropriateness. Also, BIT management revise the relevant IT policy(ies) to incorporate a provision for periodic reviews of information systems access privileges.

**Finding 3:** Documentation of DOEA management's approval for CIRTS access was not always maintained.

**Recommendation:** BIT management ensure a contingency plan is in place for automated systems to retain capability to preserve documentation of management's approval for access to CIRTS and all other DOEA Applications.

**Finding 4:** The processes for granting CIRTS access to Comprehensive Assessment and Review for Long-Term Care Services' (CARES) staff lack second-level approval by SCBS management.

**Recommendation:** SCBS and BIT management collaborate to incorporate SCBS management's approval in the processes for granting CIRTS access to users hired into the CARES Unit.

### ***S-1819DEA-014 DOE's Internal Quality Assurance Review of OIG Internal Audit Activity***

The internal quality assessment review revealed DOE's OIG Internal Audit Activity generally conformed with the IIA *Standards* and provisions of Section 20.055, F.S.

## **COORDINATION OF EXTERNAL AUDITS**

The IAS serves as the central point of contact between the Department and external agencies engaged in audits of Department operations. This liaison role helps ensure effective coordination and cooperation and minimizes duplication of efforts. The IAS coordinates information requests and responses, the Department's responses to audit findings, and facilitates the scheduling of meetings.

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

<b><i>E-1617DEA-031</i></b>	<b><i>Florida Department of Economic Opportunity's Emergency Home Energy Assistance Program (EHEAP) Monitoring</i></b>
<b><i>E-1718DEA-015</i></b>	<b><i>United States Department of Agriculture FY 2018 Adult Care Food Program Management Evaluation</i></b>
<b><i>E-1718DEA-029</i></b>	<b><i>Agency for State Technology (AST) FY 2018 Compliance Assessment</i></b>
<b><i>E-1718DEA-034</i></b>	<b><i>State of Florida Auditor General Compliance and Internal Controls over Financial Reporting and Federal Awards</i></b>
<b><i>E-1819DEA-015</i></b>	<b><i>State of Florida Auditor General FY 2017-18 OIG Internal Audit Activity Quality Assessment Review</i></b>
<b><i>E-1819DEA-025</i></b>	<b><i>Agency for State Technology FY 2019 Compliance Assessment</i></b>
<b><i>E-1819DEA-027</i></b>	<b><i>Florida Department of Management Services' Retirement Compliance Audit Status Update</i></b>
<b><i>E-1819DEA-028</i></b>	<b><i>State of Florida Auditor General 2019 Information Technology Survey</i></b>

Reports from these engagements contained a total of 11 recommendations to which the Department responded. No further follow-up was warranted on the external engagements.

## FOLLOW-UP TO INTERNAL AND EXTERNAL AUDITS

The IAS actively monitors management's actions to correct deficiencies cited in internal and external reports. In accordance with state law and internal auditing standards, the IG provides the Department's Secretary with a written report on the status of corrective action. Audit staff conducted one internal follow-up audit:

***A-1718DEA-030      Six-Month Follow-up to Audit of the Bureau of Community & Support Services' Contract Management & Technical Assistance Unit's Contract Management Activities***

The follow-up audit revealed CM&TA management had taken corrective action to address all findings and recommendations.

## INVESTIGATIONS

Investigations may be initiated as a result of information received from state employees, private citizens, federal agencies, legislators, the Department Secretary, the Office of the Chief Inspector General or any other person with concerns about the integrity of Department's operations, contractors, or employees. The IS completed the following management reviews and investigations during the fiscal year:

**M-1819DEA-029** – As a result of a complaint received by the Long-Term Care Ombudsman Program (LTCOP), the State Ombudsman requested the OIG review LTCOP's grievance policies and procedures and determine if those policies were followed during LTCOP's investigation of the complaint. As part of the review, the OIG reviewed the overall grievance process and made eight recommendations. A follow-up on corrective action will be conducted in January 2020.

**M-1819DEA-036** – A complaint was initially filed with DOEA Human Resources (HR) by a Headquarter's (HQ) employee regarding inappropriate comments made by a member of management. The OIG IS assisted HR in conducting the management review and it is still in progress by HR.

**I-1819DEA-035** – A complaint was filed with HR about a former employee (resigned during the investigation) changing dates on an invoice submitted to the Office of Public and Professional Guardians (OPPG) for legal services during a case at the Division of Administrative Hearings. The investigation concluded the employee altered the original date of the invoice provided by the vendor. Also, during the investigation, the OIG identified two additional violations: former employee intentionally misled the vendor regarding the status of the invoice and signed two Confirmation of Services letters which were created after the fact and backdated to be included in the procurement packets. All three allegations were sustained.



## 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 CIG, or any other person with concerns about the integrity of the Department's operations, contractors, or employees. Investigations staff completed 17 preliminary inquiries identified as follows:

**P-1819DEA-001:** This number was created as an umbrella case number to document DOEA management's request for assistance or advice. There were nine instances where internal management requested assistance or advice from the OIG. One request resulted in a management review and another resulted in an investigation.

**P-1819DEA-002:** This number was created as an umbrella case number to document incidents of loss/theft of state property, currency, or other suspicious activity within DOEA. There were three reports documented under this umbrella case number. One employee reported their office door being open and the computer turned on when they arrived in the morning. One employee reported the loss of his/her state-issued cell phone while out in the field; and one employee reported his/her office had been "rummaged" through and reading glasses were missing.

**P-1819DEA-003:** This number was created as an umbrella case number to document incidents of Health Insurance Portability and Accountability Act (HIPAA) and Protected Health Information (PHI) violations including computer breaches. There were two reported incidences of possible HIPAA/PHI violations: one entailed an Area Agency on Aging (AAA) home meal delivery volunteer's car being stolen, which contained a route sheet with seven clients' information; and the other, a CARES employee's computer bag that contained a DOEA issued cell phone as well as signed consent and HIPAA forms of four clients. All instances were addressed by management.

**P-1819DEA-021:** A complaint was received by the OIG from a private citizen who expressed displeasure with the lack of action regarding complaints related to professional guardians. The OIG advised the complainant to submit a detailed summary of his/her concerns to OPPG regarding the professional guardian. The OIG forwarded the complaint to the OPPG who addressed the issue with the complainant.

**P-1819DEA-033:** A complaint was received by the OIG from a DOEA supervisor who advised some employees reported to him/her that a member of management made inappropriate comments and behaved in a manner that made them uncomfortable. The OIG met with HR and was informed about an issue concerning similar allegations against the same member of management. The OIG assisted HR with a management review. While HR was unable to sustain any allegations that rose to the level of violations of rules or policy, the member received a verbal counseling.

**P-1819DEA-034:** The Palm Beach (PB) County OIG contacted the DOEA OIG to inquire about an on-going audit related to a local AAA. The OIG provided PB OIG with a DOEA Monitoring and Quality Assurance programmatic and fiscal review which uncovered some questionable charges on the part of the former executive director and former chief financial officer (CFO). The DOEA OIG shared it was currently looking into the matter and was in contact with the Division of Financial Services' Office of Fiscal Integrity (DFS OFI). DOEA OIG forwarded DFS OFI the information pertaining to the allegation. The inquiry remains open pending review by DFS OFI.

**P-1819DEA-038:** An employee complained to the OIG about a disparity between experience level and salary at DOEA and the unfair hiring of the CFO's step-daughter. The OIG directed the employee to discuss the concerns with his/her supervisor, DOEA's HR bureau chief, which the employee subsequently did.

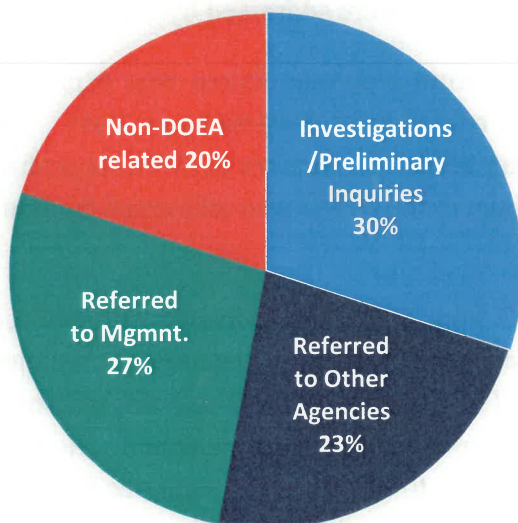
## OTHER OIG ACTIVITIES

### COMPLAINT RESOLUTIONS

#### Complaint Intakes

During the year, the OIG received 66 complaints or requests for assistance from various sources.

#### Complaint Resolutions



#### Examples of complaints included:

- Employee Misconduct
- Guardianship issues
- Non-DOEA OIG related issues (i.e. complaints against clerks of courts, private companies, private nurses)
- Subcontractor issues

## ANNUAL RISK ASSESSMENT

The OIG performs an annual risk assessment of all Department activities to ensure their services provide the most benefit to the Department. This ensures the OIG is responsive to management concerns and those activities with the greatest risks are identified and scheduled for review.

## SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

On an annual basis, audit staff prepares the *Schedule IX: Major Audit Findings and Recommendations* 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

During FY 2018-19, OIG staff participated in the following outreach and educational activities:

- ❖ Investigations staff conducted training presentations on fraud prevention and awareness for DOEA HQ employees. The training was recorded and placed on the Department's SharePoint site for training of field employees;
- ❖ Investigations staff created several fraud awareness and prevention resources, which were distributed to DOEA employees in HQ, field offices, and the 11 AAAs, along with former Governor Rick Scott's 2018 Fraud Awareness Week Proclamation;
- ❖ The OIG was featured in the July 2018 issue of *The Digest*, DOEA's internal monthly newsletter;
- ❖ The OIG continues its partnership with the AHCA Inter-Agency Fraud and Abuse group and the Big Bend Fraud Task Force;
- ❖ As part of Fraud Awareness Week, the OIG composed an article to be published in the November/December issue of the *Elder Update*, DOEA's bimonthly newspaper that is distributed electronically and via U.S. mail to approximately 50,000 Florida seniors as well as businesses, advocates, law enforcement, and AAAs.



## SUMMARY OF ACCOMPLISHMENTS

### State of Florida Auditor General's Quality Assurance Review

Section 11.45(2)(i), F.S., requires that the Auditor General, once every three years, review a sample of internal audit reports to determine compliance with the current *International Standards for the Professional Practice of Internal Auditing* or, if appropriate, *Government Auditing Standards*.

The Auditor General completed their review of DOEA's OIG in October 2018 and reported the quality assurance and improvement program related to the OIG's internal audit activity was adequately designed and complied with during the review period to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by the IIA. Also, the OIG generally complied with those provisions of Section 20.055, F. S., governing the operation of State agencies offices of inspectors general internal audit activities.



### Association of Inspectors General's 2019 Winter Institute

In March 2019, OIG Investigator Nicholas Sirmon attended the AIG's 2019 Winter Inspectors General Institute in Jacksonville, FL. The institute offers courses for designations as a Certified Inspector General, Certified Inspector General Auditor, Certified Inspector General Investigator, and a Certified Inspector General Inspector/Evaluator. Investigator Sirmon attended courses for the Certified Inspector General Investigator designation, which provided information on investigative techniques, legal issues, professional standards in investigations, procurement fraud and computer crime, and other investigation specific topics. After the week-long training, attendees took an examination to obtain certification in their respective areas. Investigator Sirmon is now a Certified Inspector General Investigator with the OIG.





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