

September 24, 2025

Ms. Michelle Branham, Secretary
Florida Department of Elder Affairs
4040 Esplanade Way
Tallahassee, Florida 32399

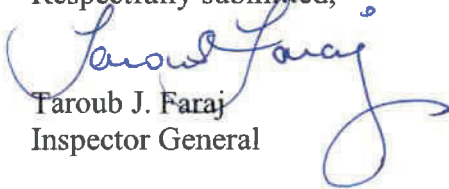
Ms. Melinda Miguel, Chief Inspector General (CIG)
Office of the Governor
The Capitol, Suite 1902
Tallahassee, Florida 32399-0001

Secretary Branham and CIG Miguel:

In accordance with section 20.055(8)(a), Florida Statutes, I am pleased to present the Department of Elder Affairs' (DOEA/Department) Office of Inspector General's (OIG) Annual Report for Fiscal Year 2024-2025. The report provides an overview of the OIG's activities in fulfillment of its statutory duties. It also highlights key achievements, along with the findings and recommendations resulting from audits and investigations conducted throughout the year.

The OIG extends its appreciation to you and DOEA Management for your continued support, assistance, and cooperation throughout the year. We remain dedicated to promoting public integrity through professional, ethical, and timely audits and investigations. Additionally, we are committed to providing independent and objective assurance and consulting services that add value and enhance the Department's operations.

Respectfully submitted,


Taroub J. Faraj
Inspector General

Enclosure

TJF/kj
cc: Sherrill F. Norman, Auditor General

OFFICE OF INSPECTOR GENERAL

Fiscal Year 2024-25

ANNUAL REPORT



Elder 
Affairs
FLORIDA

Taroub J. Faraj
Inspector General

Michelle Branham
Secretary

Melinda Miguel
*Chief Inspector General
State of Florida*

FLORIDA DEPARTMENT OF ELDER AFFAIRS



Table of Contents

DOEA Mission, Vision, and Values	3	Guardianship Investigations Unit	9
Introduction.....	3	Highlight of Activities and Accomplishments	10
Statutory Requirements	4	Other OIG Activities	18
OIG Mission Statement	4	OIG Staff Members	19
Organizational Structure.....	5		
Internal Audit Section	6		
Investigations Section.....	7		

Department Mission, Vision, and Values

Mission

To promote the well-being, safety, and independence of Florida's seniors, their families, and caregivers.

Vision

For all Floridians to live well and age well.

Values

B

Better well-being for seniors and caregivers

O

Older Floridians' protection from abuse, neglect, and exploitation

L

Livable Communities

D

Dementia Care and Cure Initiative

Introduction

The Department of Elder Affairs' (Department/DOEA) Office of Inspector General (OIG) is an essential component of executive direction that provides a central point for coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in government. DOEA's OIG was originally comprised of two sections: Internal Audit and Investigations. However, in July 2024, following the non-renewal of the contract between DOEA's Office of Public and Professional Guardians' (OPPG) and the Florida Court Clerks and Comptrollers Statewide Investigation Alliance (SIA), which previously conducted OPPG complaint investigations, DOEA Secretary Michelle Branham made the decision to bring these investigations in-house. Consequently, the Guardianship Investigations Unit (GIU) was created within the OIG to support OPPG's receipt of complaints filed against professional guardians.



Section 20.055, Florida Statutes (F.S), requires each Governor Agency Inspector General (IG) to submit to the agency head 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 summarize the activities and accomplishments of DOEA's OIG for FY 2024-25. It includes, but is not limited to the following:

- a summary of audit engagements and investigations completed;
- a description of deficiencies relating to the administration of programs and operations of the Department disclosed by audits, reviews, investigations, or other accountability activities;
- recommendations for corrective action with respect to significant problems or deficiencies identified; and
- identification of recommendations described in previous annual reports on which corrective action has not been completed.

OUR MISSION

Office of Inspector General

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

Guardianship Investigation Unit

To ensure public trust and accountability by conducting thorough, objective, and professional investigations that uphold the law, protect the rights of all involved, and promote a safe and ethical environment for Florida's wards being served by professional guardians

Statutory Requirements

Pursuant to section 20.055, F.S., 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. As outlined in statute, 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 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 the 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

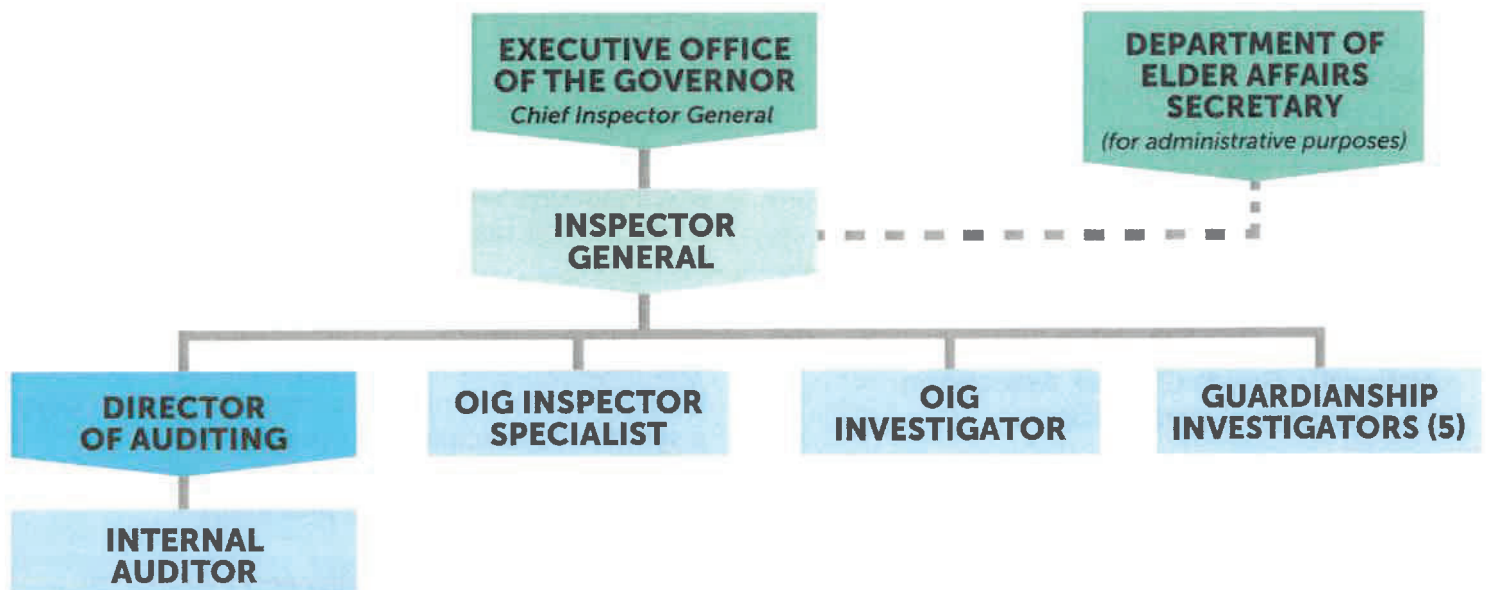
coordinate audits, investigations, and management reviews relating to the programs and operations of the state agency.

- 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, abuses, 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 Auditor General (AG), federal auditors, and other governmental bodies with a view toward avoiding duplication.
- Review, as appropriate, rules relating to the programs and operations of such state agency and make recommendations concerning their impact.
- Ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities.
- Comply with the General Principles and Standards for Offices of Inspector General as published and revised by the Association of Inspectors General.

Pursuant to Chapter 744, F.S., the Office of Public and Professional Guardians was created within DOEA. Additionally, sections 393.12 and 394.4598, F.S., are relevant provisions of law for the GIU in support of the OPPG. The Executive Director, appointed by the Secretary of DOEA, leads OPPG, who has oversight responsibility for all public and professional¹ guardians. From Calendar Year 2016 through July 2024, OPPG partnered with the SIA to conduct guardianship investigations. However, since July 2024, these investigations have been

1 Professional guardian – means any guardian who has at any time rendered services to three or more wards as their guardian.

ORGANIZATIONAL CHART



carried out by guardianship investigators within the OIG, who now conduct them on behalf of DOEA's OPPG.

The OIG fulfills its mission through the Internal Audit and Investigations functions, while the GIU supports its mission through investigations conducted by guardianship investigators.

Organizational Structure

Within DOEA, the Inspector General is under the general supervision of the Department head (Secretary) for administrative purposes, 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 and 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.

As of June 30, 2025, DOEA's OIG was comprised

of the Inspector General, two Internal Audit staff, two Investigations staff, and five Guardianship Investigations staff assigned to the Tallahassee, Largo, Orlando, Fort Myers, and Miami regions. The 10 professional positions are depicted in the organizational chart above.

Staff Qualifications

Collectively, OIG staff have experience 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)
- Employees who provide Notary Public Services (7)
- Florida Certified Contract Manager (2)
- Computing Technology Industry Association (CompTIA) Security+ (1)
- CompTIA Cybersecurity Analyst+ (1)

PROFESSIONAL ORGANIZATION AFFILIATIONS

- Institute of Internal Auditors (IIA)
- National + Florida Chapter, Association of Inspectors General (AIG)
- Tallahassee Chapter, Institute of Internal Auditors (TC IIA)
- Association of Government Accountants (AGA)
- Commission for Florida Law Enforcement Accreditation, Inc. (CFA)
- Information and Systems Audit and Control Association (ISACA)
- Computing Technology Industry Association (CompTIA)
- National Guardianship Association
- Florida State Guardianship Association

ADVANCED DEGREE

- Master of Arts in Human Services Administration



During the FY, OIG staff earned nearly 700 continuing professional education credits through participation in trainings, webinars, and other professional education programs.

Operating Components

As detailed below, the Internal Audit and Investigations Sections support the OIG's mission through their respective functions.

Internal Audit Section

The Internal Audit Section (IA) helps the Department accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, 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.

Duties and responsibilities of the IA include:

- 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 measurements and standards.
- Conducting compliance audits to ensure that the Department's programs are following prescribed statutes and rules.
- Providing management assistance services that involve advising management on Departmental policies and procedures and the development of performance measures.
- Coordinating audit responses and conducting audit follow-ups to findings and recommendations made by the AG, the Office of Program Policy Analysis and

Government Accountability (OPPAGA), OIG, and other governmental bodies.

Internal Audit activities are conducted in conformance with the IIA's Global Internal Audit Standards (*Standards*). Final communication of audit engagement results, including objectives, scope, methodology, conclusions, findings 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. The IS receives complaints from many sources including external customers, Department employees, senior management and 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 *IS's 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** – A 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.

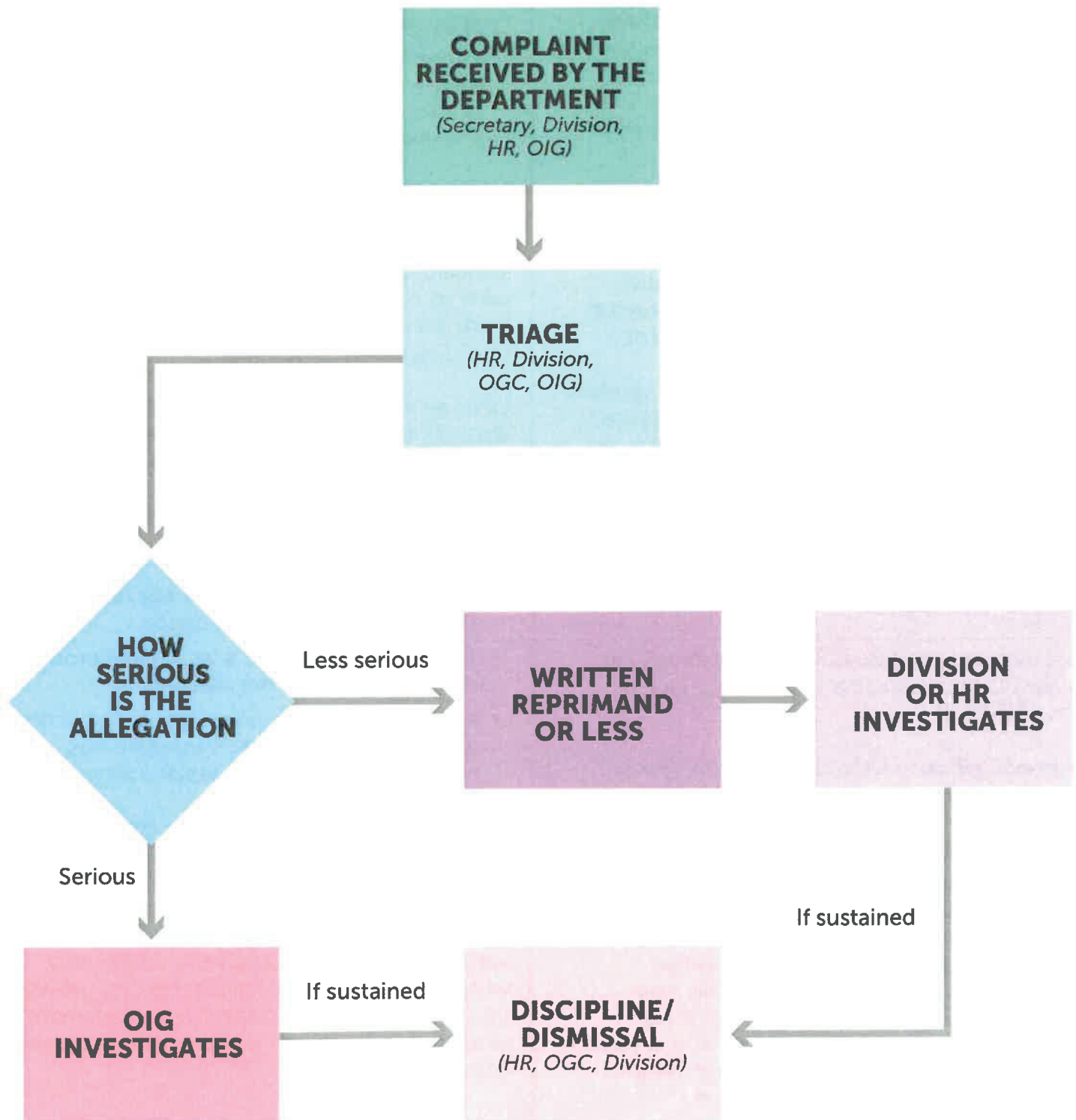
In an administrative investigation, preponderance of the evidence is the standard of proof used to support a finding. "Under the preponderance standard, the burden of proof is met when the party with the burden convinces the factfinder that there is a greater than 50% chance that the claim is true."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



Guardianship Investigations Unit

In July 2024, at the request of Secretary Michelle Branham and with the approval of the CIG, the GIU, comprised of 5 investigators located throughout the state, was placed under the oversight of the OIG to support the OPPG in handling complaints filed against professional or public guardians. The goal of having Department employees, rather than contractors, conduct guardianship investigations is to promote more timely, thorough, and consistent investigations, thereby ensuring greater accountability for professional guardians.

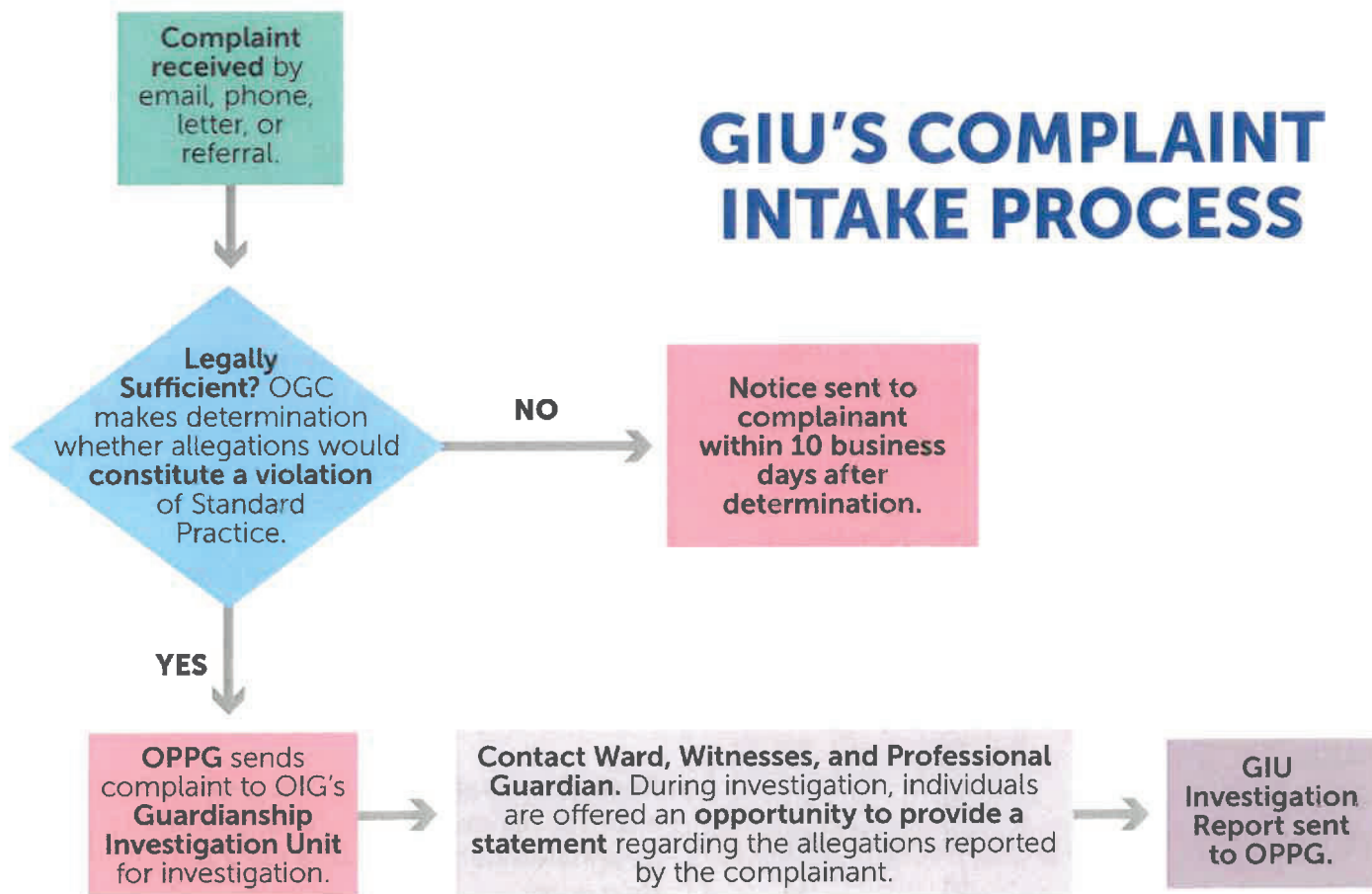
OPPG receives and refers to the GIU for investigation, complaints filed against public and professional guardians/guardian advocates

appointed to serve individuals with developmental disabilities and mental health issues. Complaints may be received by email, postal mail, submitted anonymously, or called into the OPPG complaint hotline. (See *GIU's Complaint Intake Process* below).

Once an investigation is completed, the findings of the legally sufficient² allegations are documented in an investigative report and categorized as follows:

- **Unfounded** – There is no credible evidence to support the allegation(s).
- **Not Sustained** – There is insufficient proof to either confirm or refute the allegation(s).
- **Sustained** – The allegation is true. The action of the guardian violated one or more standards of practice.

GIU'S COMPLAINT INTAKE PROCESS



² Legally sufficient - a complaint that contains ultimate facts that show a violation of a standard of practice by a professional guardian has occurred.

Highlight of Activities and Accomplishments

During FY 2024-25, the OIG maintained its commitment to preventing, detecting, and deterring fraud, waste, and abuse through a balance of audits, investigations, and other accountability activities. The "At-a-Glance" Accountability Summary below provides a total number of activities completed by the IA and IS Sections:

IA and IS Functions At-a-Glance Accountability Activities

Activities	#
Internal Audit Engagements Completed	3
Follow-up Audits Completed	6
Performance Measure Initiated	1
Recommendations Followed-Up On (Internal and External)	9
Complaints Received	185
Management Reviews Completed	0
Preliminary Inquiry Completed	3
Investigations Closed	3

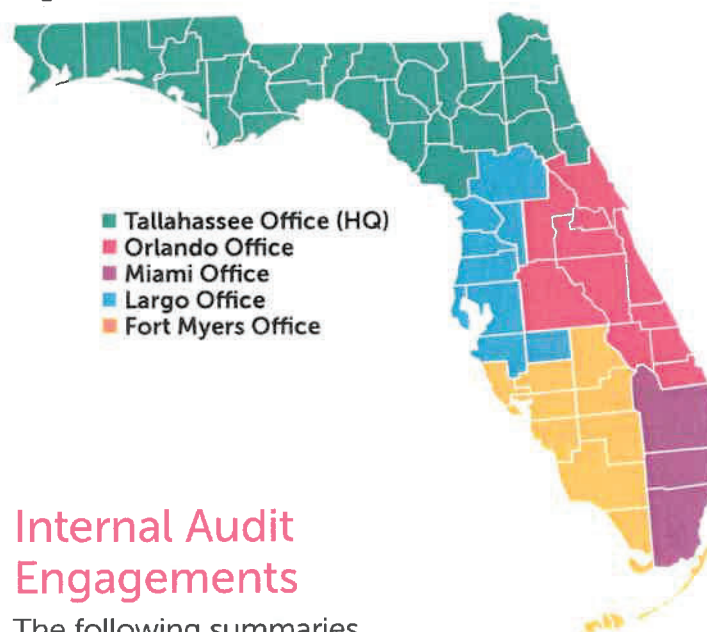
In addition, Charts A and B, respectively, display the total number of GIU open and closed cases by region, along with the corresponding guardianship investigator regions:

CHART A: GIU Cases by Region

JULY 1, 2024 - JUNE 30, 2025			
REGION	OPEN	CLOSED	TOTAL
1. Tallahassee	11	10	21
2. Largo	2	28	30
3. Orlando	2	19	21
4. Ft. Myers	1	18	19
5. Miami	0	14	14
TOTAL	16	89	105

CHART B: Guardianship Investigator Regions

Although investigators are typically assigned cases within their designated region, they may occasionally be tasked with handling cases in other regions to meet caseload demands.



Internal Audit Engagements

The following summaries describe the results of the engagements completed by the IA and IS Sections:

Three internal audit engagements were completed:

A-2324DEA-020 Audit of the Division of Statewide Community-Based Services' Performance Measure: Number of congregate meals provided (Report dated September 5, 2024, resulted in 2 findings and 2 recommendations)

Finding 1: The data collection process for the manual meal count reported by the Adult Care Food Program (ACFP) Management lacks a formal review by Management to ensure the accuracy of the data entry.

Recommendation: ACFP Management implement a formal review process to be performed by designated personnel who are independent of the data entry.

Finding 2: ACFP Management was unable to

provide documentation to support the manual count of congregate meals served for FY 2022-23.

Recommendation: ACFP Management adopt a document retention practice that ensures sufficient documentation is maintained to support the manual number of congregate meals served.

***S-2425DEA-001** Enterprise Audit of the Department of Elder Affairs' Cybersecurity Controls for Asset Management (Report dated June 25, 2025, resulted in 3 findings and 9 recommendations)

**Note: As an audit of a state agency's information technology security program, this document and associated records are confidential and exempt from public disclosure pursuant to section 119.071 or 282.318(4)(g), F.S.*

S-2425DEA-006 Triennial Enterprise Contracts Audit (Report date April 15, 2025, resulted in 2 findings and 2 recommendations)

Finding 1: Incorrect Methods of Procurement (MOP) were used in issuing Purchase Orders (POs) for the procurement of commodities and contractual services.

Recommendation: Bureau Management provide refresher training for all relevant staff involved in procurement processes on the proper MOP selection, particularly for State-Term Contracts and Alternate Contract Sources. The training should emphasize the importance of selecting the correct MOP and the potential consequences of non-compliance.

Finding 2: Purchase Order documentation did not always contain a clear scope of work and quantifiable, measurable, and verifiable deliverables as required by section 287.058(1)(d) and (e), F.S.

Recommendation: Bureau Management provide targeted training for relevant staff on the specific requirements of section 287.058(1)(d) and (e), F.S. to ensure that all POs include a clear, detailed scope of work and measurable deliverables, perhaps include practical examples of well-defined scope

and deliverables that align with state law.

Follow-Ups on Internal Engagements

Section 20.055(8)(c), F.S., requires the Inspector General to provide descriptions of:

- Recommendations for corrective action with respect to significant problems, abuses, or deficiencies identified.
- Each significant recommendation described in previous annual reports on which corrective action has not been completed.

In addition, the *Standards* require auditors to follow up on reported findings and recommendations from previous engagements to determine whether Department Management has taken prompt and appropriate corrective action. The OIG issues follow-up status reports to Department Management at 6-, 12-, and 18-month intervals after publication of an initial engagement report. During the FY, 4 follow-ups were completed on internal engagements:

A-2223DEA-014F 18-Month Follow-up to the Audit of the Bureau of Human Resources' Recruitment, On-Boarding, and Off-Boarding Processes (Report dated August 6, 2024, included results on 2 open findings)

Finding 1: Bureau of Human Resources (HR) Management has not developed written procedures for the Recruitment Process.

Recommendation: HR Management develop written procedures to attain assurance of work efficiency and promote the continuity of consistent and accurate practices in the event of prolonged employee absences or turnover.

In addition, we recommended HR Management collaborate with the Bureau Information Technology (BIT) to modify the Request to Advertise to incorporate a field where the hiring supervisor can include a 'working' title, where practicable, in addition to the pre-set job title.

Finding 2: HR Policy 550.20, Criminal History Background Checks, is outdated and non-reflective of existing practices.

Recommendation: HR Management (1) update the policy to reflect the existing practices and collaborate with BIT staff to explore options to automate the process; (2) coordinate with DOEA's Bureau of Contract Administration and Purchasing Management to devise a contingency plan comprised of alternative options for continuous provision of fingerprint services to facilitate future emergency preparedness; and (3) notify BIT staff earlier in the Off-Boarding Process by providing them with a copy of the signed Acceptance Resignation Letter upon receipt from the resigning employee's supervisor, in anticipation of seeing the individual's name on the Personnel Action Report when provided by HR.

The 2 findings remain open and the recommendations are still pending implementation.

***S-2223DEA-020F** 12-Month Confidential Follow-up to the Enterprise Audit of the Department of Elder Affairs' Cybersecurity Controls for Identity Management and Access Control (Report dated August 6, 2024, included results on 2 open findings)

The 2 findings remain open and the recommendations are still pending implementation.

***S-2223DEA-020F** 18-Month Confidential Follow-up to the Enterprise Audit of the Department of Elder Affairs' Cybersecurity Controls for Identity Management and Access Control (Report dated February 28, 2025, included results on 2 open findings)

The 2 findings remain open and the recommendations are still pending implementation.

***S-2324DEA-004F** 6-Month Confidential Follow-up to the Enterprise Audit of the Department of Elder Affairs' Incident Response, Reporting, and

Recovery (Report dated January 13, 2025, included results on 3 open findings)

The 3 findings remain open and the recommendations are pending implementation.

**Note: As an audit of a state agency's information technology security program, this document and associated records are confidential and exempt from public disclosure pursuant to section 119.071 or 282.318(4)(g), F.S.*

As of June 30, 2025, a total of 7 recommendations remained open for internal audit engagements.

Coordination of External Engagements

Section 20.055(2)(g), F.S., requires the Inspector General to ensure effective coordination and cooperation between the AG, federal auditors, and other governmental bodies with a view toward avoiding duplication. To that end, the OIG acts as the Department's liaison on audits, reviews, and information requests conducted by external state organizations such as the AG and the Office of Program Policy Analysis and Government Accountability (OPPAGA), federal agencies, and other governmental bodies. In addition, the OIG coordinates the Department's responses to all audits, reviews, and information requests from these entities.

During the FY, we facilitated the coordination of 6 external engagements:

E-2324DEA-006 Auditor General's Office of Public and Professional Guardians and Select Administrative Activities, Report No. 2025-092 (Report dated January 15, 2025, resulted in 11 findings and recommendations to which DOEA responded)

E-2324DEA-008 Auditor General's Statewide Federal Awards Audit, Report No. 2025-162 (Report dated March 26, 2025, resulted in 1 finding and recommendation to which DOEA responded)



E-2425DEA-002 Auditor General's Quality Assessment Review of the OIG's Internal Audit Activity, Report No. 2025-029 (Report dated October 8, 2024, resulted in 0 findings)

E-2425DEA-004 United States Department of Agriculture's Food and Nutrition Service Management Evaluation of the Florida Department of Elder Affairs' Adult Care Food Program (Report dated April 22, 2025, resulted in 1 finding along with 5 observations and suggestions to which DOEA responded)

E-2425DEA-006 Office of Program Policy Analysis and Government Accountability's Florida Professional Guardianship Information 2024, Report No. 24-07

S-2425DEA-002 After Action Report/Improvement Plan for Information Security Manager/Computer Security Incident Response Team Exercise (Report dated October 24, 2024; no action required by DOEA)

**Note: As an audit of a state agency's information technology security program, this document and associated records are confidential and exempt from public disclosure pursuant to section 119.071 or 282.318(4)(g), F.S.*

E-2223DEA-031F 12-Month Follow-up to DFS' Report from an Evaluation of the Department of Elder Affairs' Risk Management Program, Report No. SFLPP-24-22/23-DOEA (Report dated January 2025, resulted in 10 observations to which DOEA responded)

Follow-Up on External Engagement

The OIG monitors the implementation of the Department's response to reports issued by the AG or OPPAGA and is required to provide a written response to the Secretary on the status of corrective actions taken no later than 6 months after a report is published. During the FY, follow-ups were conducted on the following external engagement:

E-2122DEA-028F 18-Month Follow-up to Department of Elder Affairs, Selected Administrative Activities and Prior Audit Follow-up, Operational Audit, AG Report No. 2023-039 (Report dated March 3, 2025, included results on 2 open findings)

Finding 3: As similarly noted in our report No. 2017-030, duties related to Department property were not always properly separated as Department employees sometimes inventoried property items for which they were responsible or assigned and the Department did not always ensure that property records were updated for the results of the annual physical inventory.

Recommendation: Department Management enhance controls to ensure that annual physical inventories are conducted by appropriate staff and that Department property records are updated for the inventory results.

Finding 4: Department controls over the recording of property acquisitions to Department property records need enhancement.

Recommendation: Department Management enhance property management policies and procedures to include guidance on determining the cost of property acquisitions and a time frame

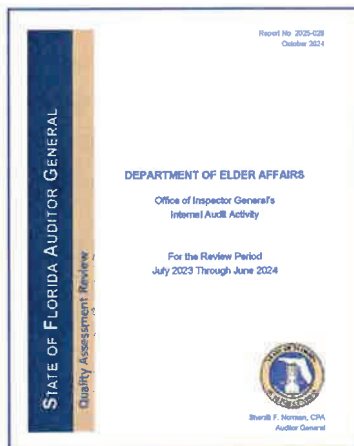
for recording property acquisitions to Department property records and ensure that Department records are timely updated for property acquisitions.

As of June 30, 2025, a total of 2 recommendations remained open for this engagement.

Quality Assurance and Improvement Program

The OIG has established quality assurance processes in conformance with the *Standards*. This includes both internal and external quality assurance assessments of internal audit activities. Ongoing monitoring is an integral part of the supervision, review, and measurement of internal audit activities. Continuous monitoring activities have been established through engagement planning, supervision, and review, as well as standardized procedures and approvals. An internal assessment of the internal audit activity is conducted by the OIG annually. The internal assessment is submitted to the Department's Secretary and senior management. In addition, an external assessment of the Internal Audit Section is conducted by the State of Florida Auditor General in accordance with section 11.45(2)(i), F.S., once every three years.

The most recent external quality assessment review of the OIG's Internal Audit Activity by the Auditor General was conducted in October 2024 (Report No. 2025-029). The reported results stated, "In our opinion, the quality assurance and improvement program related to the Department of Elder Affairs, Office of Inspector General's internal audit activity was adequately designed and complied with during the review period July 2023 through June 2024 to provide reasonable assurance of conformance with applicable



professional auditing standards and the Code of Ethics issued by The Institute of Internal Auditors. Also, the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities."

Investigations Section's Engagements

Three investigations were completed:

I-2425DEA-015 On November 13, 2024, a DOEA manager notified the OIG of the potential alteration of State of Florida official records.

The manager, who oversaw the office that conducts background checks, confronted an employee about an error in approving the employment of an individual with a prior sexual assault arrest record. The employee denied any involvement and accused a coworker of tampering with official records. Despite being given the opportunity to withdraw their allegation, the employee insisted on their claim, leading to an OIG investigation.

The investigation revealed that each employee has a unique username and password to log into the background database, making unauthorized access unlikely. The employee subsequently admitted to the OIG that they had made a mistake in approving the individual, but continued to accuse their coworker of altering records.

The OIG found no evidence to support the allegation that the coworker tampered with records, concluding that the allegation was unfounded. The investigation determined that the employee's mistake and subsequent false accusation led to unnecessary allocation of OIG resources with a recommendation that considered discipline.

I-2425DEA-020 On April 25, 2025, a DOEA supervisor reported to DOEA Human Resources (HR) that one of their employees had been

soliciting baby-item donations for the office's custodian who had recently become a grandmother. Another employee in the office became convinced that the employee collecting the items had kept some of the cash donated for their own use. This was reported to the supervisor. The matter was reported to the local sheriff's office who took no action.

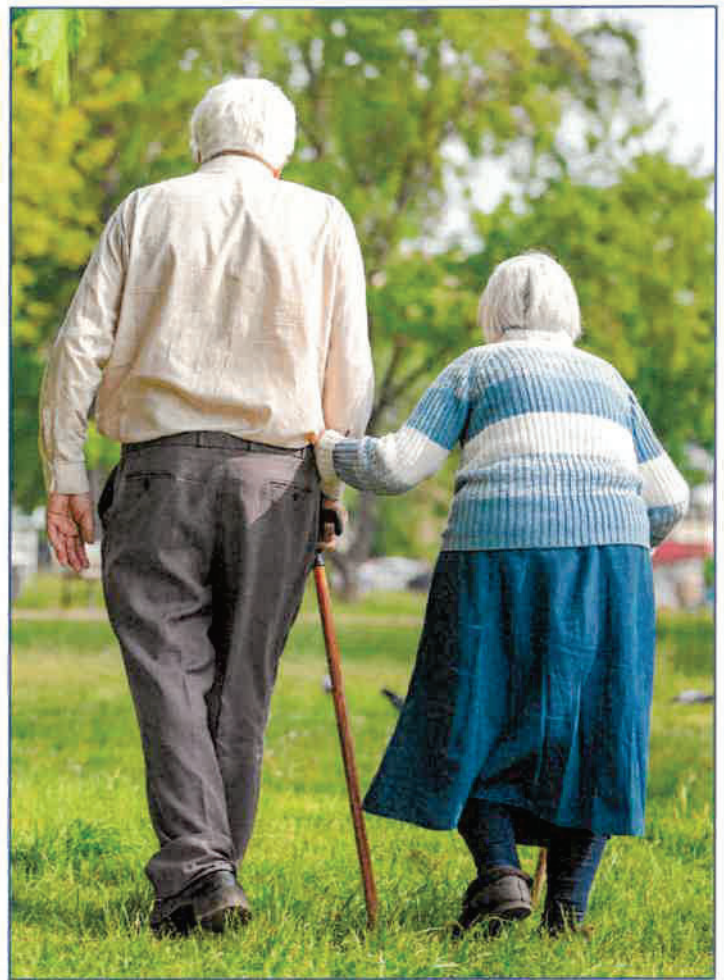
This matter was referred to the OIG for investigation. Based on a review of relevant documents, interviews with the complainant, witnesses, and the subject, the allegation that the employee stole or mishandled cash from the office charitable drive was determined to be unfounded.

I-2425DEA-025 On June 20, 2025, a DOEA manager alleged to HR and the OIG that a subordinate supervisor was knowingly falsifying the timesheet of an employee under their supervision. Documentation was obtained from HR and the DOEA manager was interviewed. Independent of the OIG's review, management terminated the supervisor's employment. The supervisor was given the option to resign in lieu of termination and chose to resign. As the subject of the investigation is no longer employed by the Department, the case was closed exceptionally³.

Preliminary Inquiries

Like investigations, inquiries may be initiated as a result of information received 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.

During the FY, the OIG received 185 complaint intakes. Of these intakes, 5 umbrella preliminary inquiry numbers were assigned to capture information on ongoing matters related to specific Department programs or similar issues brought to the OIG's attention. In addition, 6 intakes were



assigned more than 1 umbrella number.

P-2425DEA-002: This number was created to document incoming complaints related to public and professional guardians. Ten complaints, independent from OPPG's complaint referrals to the GIU, were received by the OIG and referred to the DOEA OPPG for legal sufficiency reviews.

P-2425DEA-003: This number was created to document incoming complaints about nursing homes or adult living facilities' treatment of residents, etc. Two such complaints were received. The complaints were referred to the Long-Term Care Ombudsman Program (LTCOP) for follow up and review. In some instances, the complaints were also referred to the Agency for

³ Exceptionally cleared - the investigation could not be completed or closed through the normal process, such as by confirming or disproving the allegation, due to special circumstances, like the subject leaving the agency, or unavailability of key evidence or witnesses.



Health Care Administration and the Department of Children and Families' Adult Protective Services, as appropriate.

P-2425DEA-004: This number was created to document suspicious incidents and theft. Ten incidents were reported.

P-2425DEA-005: This number was created to document requests for OIG assistance or for informational purposes as provided by DOEA Management. Five requests were documented.

P-2425DEA-006: This number was created to document incidents of Health Insurance Portability and Accountability Act (HIPAA) and Protected Health Information (PHI) violations, including Information Technology (IT) incidents. Three incidents were reported.

In addition, preliminary inquiry numbers were assigned to specific complaint intakes as follows:

P-2425DEA-014 On August 23, 2024, the DOEA OIG notified a contracted entity of a review of their contracts executed during FYs 2018-2024. This review was initiated in response to an external audit report revealing over \$7 million in funding accumulated by the entity.

The OIG requested various documents and financial records to conduct an analysis of contract employees' salary payments. The review found that salaries were generally paid as outlined in the contracts and no evidence suggested misuse of state funds.

P-2425DEA-019 On February 25, 2025, a DOEA manager reported concerns to HR about one of their employees, after the manager noted a sudden change in an employee's personality and received a distressing email from them with the subject line "Please Help Me." During a phone call, the employee, who was crying and difficult to understand, made several alarming statements, including accusations that a DOEA supervisor had battered them. The OIG opened an investigation on March 4, 2025.

The manager asked the employee to elaborate on their claims, but the employee was unable to provide a clear explanation. Following this conversation, the employee's fiancé informed the manager that the employee had been hospitalized due to a medical issue. The employee later explained that they had a medical emergency and that their allegations were untrue.

In a subsequent interview with the OIG, the employee reaffirmed that the statements were not true. The OIG concluded that the allegation against the DOEA supervisor was unfounded and the case was reclassified as a preliminary inquiry.

P-2425DEA-021 On April 11, 2025, a DOEA supervisor contacted the OIG with concerns regarding the handling of state-mandated assessments for Nursing Homes (NH), Assisted Living Facilities (ALF), and Adult Family Care Homes (AFCH). The concerns were as follows:

1 Assessment Frequency – State law requires annual assessments; however, the current schedule calls for monthly NH assessments and quarterly ALF/AFCH assessments. The complainant noted that neither the statute nor the governing rule had been updated to reflect this change and the program

was operating contrary to state law.

2 Assessment Scope – The assessments have become less comprehensive.

3 Missed Assessments – Numerous facilities have gone one or more years without an assessment.

Investigations staff conducted interviews and reviewed relevant documents, state statutes and rules, as well as federal guidelines, and determined the following:

1 While Florida law and rule require annual assessments, conducting them monthly or quarterly exceeds the statutory minimum. This increased frequency aligns more closely with federal guidelines and enhances oversight and resident engagement.

2 The prior eight-page paper assessment form has been replaced with a two-page form on an online platform. The streamlined process retains essential information and improves efficiency without reducing the quality or scope of assessments.

3 DOEA Management has instructed supervisors to reduce the number of unassessed facilities in their districts, resulting in a measurable decrease in such cases.

Since no violations of statutes, rules, or procedures occurred, a full investigation was deemed unnecessary.

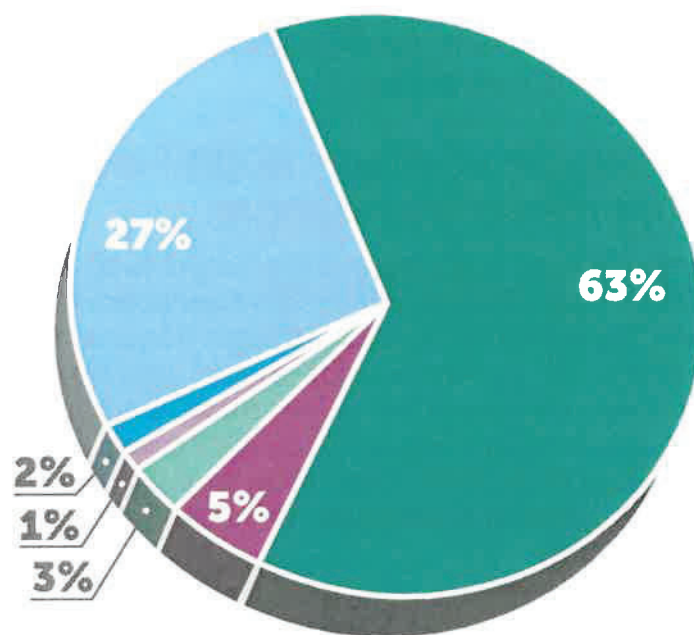
Management Reviews

Management Reviews are typically opened at the request of DOEA Leadership. A review may consist of an evaluation by the OIG of a contractor/subcontractor; contract/subcontract; and/or other operations affecting the Department, either internally or externally, to determine compliance with contract/subcontract agreements and/or identify issues that may require attention.

No management reviews were conducted this fiscal year.

Investigations Section's Complaint Intakes

The OIG Investigations Section received 185 complaints or requests for assistance from various sources. These types of complaints or requests included:



TYPES OF COMPLAINTS

Referrals to External Agencies

Referrals to DOEA Management

OPPG Related

LTCOP Related

Employee Misconduct

Other

Other OIG Activities

Annual Risk Assessment

Internal Audit staff performed an annual risk assessment of Department program areas and functions 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

Internal Audit staff prepared 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 2024-25, OIG staff presented and participated in the following outreach and educational activities:

- OIG Annual Fraud Awareness and Prevention Training, titled "Fraud Prevention," was disseminated to employees at DOEA Headquarters and Field Offices via the People First Learning Management System. It was also made mandatory for all new hires with the Department.
- In conjunction with the training presentation, OIG staff created several fraud awareness and prevention resources, including Volume 8 of their annual Fraud Newsletter which was distributed to Department employees statewide and the 11 Area Agencies on Aging for distribution to their employees and providers.

- The OIG distributed 2 additional publications to Department employees: Inspector General Advisory Bulletin and Scam Alerts. The Advisory Bulletins contained relevant information about matters relating to the duties and responsibilities of Department personnel; whereas the Scam Alerts contained informational and educational material about current scam trends along with steps on how employees can better protect themselves. Both resources are maintained on the Department's SharePoint site.
- The OIG continues its membership with the Big Bend Fraud Task Force, which is comprised of members of local law enforcement agencies, financial institutions, lawyers, and state agencies. The OIG Investigator attended meetings to remain informed about current fraud-related trends.

OIG Staff Members



TAROUB J. FARAJ
CIG, CIGI, CLE, CIGA,
CIGE, FCCM
Inspector General



KIMBERLY JONES
CGAP, CIGA, CIGI, CIG
Director of Internal Audits



MARK MEADOWS
CIGI, CLE, CIGE
Investigator



ISABELLA HEFREN
CIGA, CySA+
Internal Auditor



TERA MCLANAHAN
FCCM
Inspector Specialist



BRYAN ADAMSON
Miami Region
Guardianship Investigator



MELISSA GRIFFITH
Tallahassee Region
Guardianship Investigator



DONALD PEARSON
Largo
Guardianship Investigator



KIMBERLY STEFFEN
Ft. Myers Region
Guardianship Investigator



VACANT
Orlando Region
Guardianship Investigator



OFFICE OF INSPECTOR GENERAL

DEPARTMENT OF ELDER AFFAIRS

4040 Esplanade Way
Tallahassee, Florida 32399-7000
Phone: (850) 414-2342 | Fax: (850) 414-2301

Email: oig@elderaffairs.org
