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EXECUTIVE SUMMARY

The Florida Department of Agriculture and Consumer Services (department), Office of Inspector General (OIG), has prepared this annual report, which covers the period from July 1, 2023, to June 30, 2024, pursuant to the provisions of Section 20.055, Florida Statutes, (F.S.), commonly referred to as the Inspector General Act. The report is organized to reflect the responsibilities, activities, and accomplishments of the OIG. During this reporting period, we completed audit and investigative work.

The Audit Section conducted **14** internal engagements, external engagement coordination, and follow-up engagements. The engagements provided department leadership with an objective assessment of the issues, while offering specific recommendations to correct deficiencies and improve program effectiveness.

The Investigative Section completed **19** formal investigations and preliminary inquiries, along with numerous background investigations, intelligence cases, referrals, and assists to other agencies.

INTRODUCTION

In Section 20.055, F.S., “An office of inspector general is established within each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government.” In addition, the statute requires the Inspector General to prepare an annual report by September 30 of each year summarizing OIG activities during the preceding fiscal year.



RESPONSIBILITIES

Section 20.055, F.S., requires the OIG to:

- Assess the reliability and validity of the information provided by the department on performance measures and 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.
- Keep the Commissioner of Agriculture informed, recommend corrective action, and report on progress of corrective action concerning fraud, abuses and deficiencies relating to programs and operations administered or financed by 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 department programs and operations.
- Receive complaints and coordinate all activities of the department as required by the Whistle-blower's Act, Sections 112.3187-112.31895, F.S.

Additionally, Section 570.092, F.S., requires the OIG to conduct criminal and administrative investigations relating to the department.

MISSION, VISION, AND VALUES

The OIG promotes the effective, efficient, and economical operation of department programs. We strive to provide the highest quality work products and services that facilitate positive change. The OIG makes a positive difference through our commitment to accountability, integrity, and efficiency.

STAFF QUALIFICATIONS

Employees within the OIG possess a wide variety of expertise in areas such as auditing, accounting, investigations, and information technology. Employees continually seek to further enhance their abilities and contributions to the OIG and the department. Additionally, employees within the OIG participate in various professional organizations to maintain proficiency in their areas of expertise and certification.

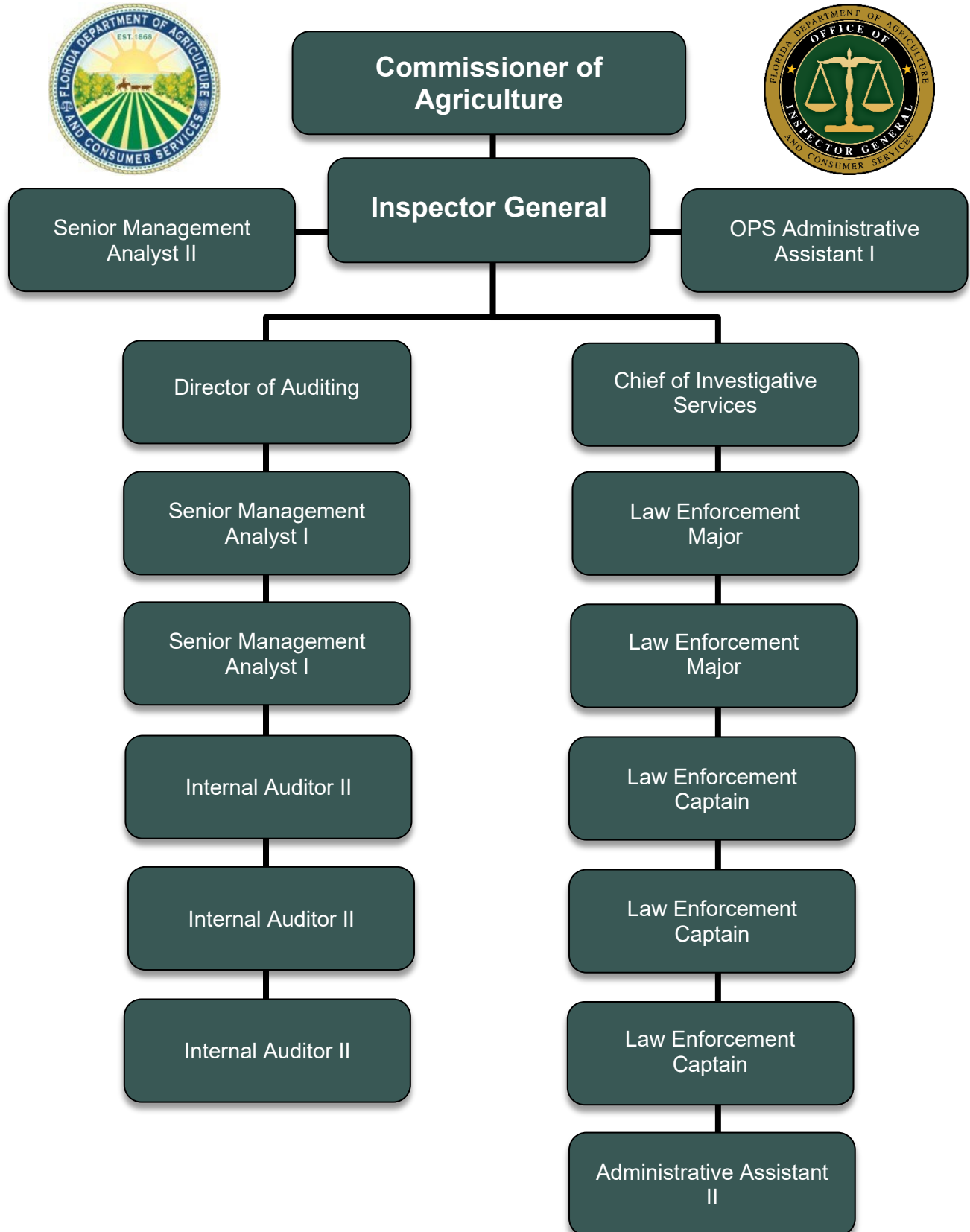
Professional certifications maintained by OIG employees:

Accreditation Manager (1)	Certified Inspector General Investigator (5)
Certified Field Training Officer (4)	Certified Internal Auditor (3)
Certified Financial Crimes Investigator (1)	Certified Internal Controls Auditor (2)
Certified Fraud Examiner (1)	Certified Law Enforcement Instructor (2)
Certified Government Auditing Professional (1)	Certified Law Enforcement Officer (6)
Certified Governance of Enterprise IT (1)	Certified Public Accountant (1)
Certified Information Systems Auditor (1)	Certified Public Manager (1)
Certified Inspector General (1)	Florida Certified Contract Manager (6)
Certified Inspector General Auditor (5)	

Professional association memberships held by OIG employees:

Association of Certified Fraud Examiners	Institute of Internal Auditors
Association of Inspectors General	Institute of Internal Controls
	Information Systems Audit and Control Association

ORGANIZATIONAL CHART



TRAINING ACCOMPLISHMENTS

The OIG has outlined a training assessment plan in Policy and Procedure 2-01, OIG Operations Manual, which provides for training of new and existing OIG staff members. This continuing staff development helps ensure the highest quality audit and investigation products. Staff members utilize training resources from various organizations.

In accordance with the *General Principles and Standards for Offices of Inspector General*, internal auditors are responsible for continuing education to maintain proficiency by completing 40 hours of training every two years. Also, in accordance with *International Standards for the Professional Practice of Internal Auditing* auditors who hold professional certifications are required to complete an additional 40 hours of training every two years.

In accordance with Section 943.135, Florida Statutes, and law enforcement accreditation standards, sworn law enforcement officers are required to complete 40 hours of law enforcement-related continuing education training every two years. Also, officers are required to qualify annually with assigned firearms and encouraged to complete a minimum of 12 hours of firearms training.

DISASTER ASSISTANCE

On August 30, 2023, Hurricane Idalia devastated the Florida's Big Bend. Florida and southwest Georgia agricultural producers' total crop and infrastructure losses were estimated up to \$450 million.



The OIG participated in disaster relief and assistance operations during the aftermath of Hurricane Idalia. The Inspector General and sworn staff deployed to Jefferson County to aid Sheriff Mac McNeill in recovery efforts. Personnel distributed water, food, and other supplies to the outermost residents in rural areas.



AUDIT SECTION

The Audit Section adds value and improves department operations through independent, objective assurance and consulting engagements. The Audit Section assists the department in accomplishing its goals by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, controls, and governance processes. Additionally, the Audit Section conducts a department-wide risk assessment, develops an annual audit plan, coordinates with external auditors, tracks corrective action to audit findings, reviews department performance measures, and responds to requests from management.

PROFESSIONAL STANDARDS

Pursuant to Sections 20.055(2)(j) and 20.055(6)(a), F.S., internal audit activities are performed in accordance with the current *General Principles and Standards for Offices of Inspector General* and *International Standards for the Professional Practice of Internal Auditing*, as published and revised by the Association of Inspectors General and the Institute of Internal Auditors, Inc. respectively. Audit engagements involving information technology are also conducted in accordance with *Information Systems Auditing Standards*, as published by the Information Systems Audit and Control Association.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

The Audit Section continues to implement and employ internal audit best management practices. These include partnering with management, increasing staff performance by using computer-assisted auditing techniques, developing staff professionally, and providing assurance and consulting services.

As part of the Quality Assurance and Improvement Program, the Audit Section:

- Reviews professional standards and internal policies and procedures;
- Participates in various training and development activities;
- Continues to improve audit techniques, tools, and technology;
- Performs an annual internal Quality Assessment Review (QAR); and
- Is evaluated every three years in an external QAR conducted by the State of Florida Auditor General (AG) pursuant to Section 20.055, F.S.



INTERNAL ENGAGEMENTS

The Audit Plan lists engagements based on the OIG's annual risk assessment and/or special requests by department management. The OIG completed **five** assurance engagements, **one** consulting engagement, and **one** special project this year. The OIG also completed consulting activities that did not result in reports, as well as participated in ongoing governance activities and various department workgroups.

The following table enumerates the internal engagements for the fiscal year and is followed by a summary of each engagement.

Report #	Title	Type
23A-02	Food Safety's Permitting Processes Audit	Assurance
23A-06	Cybersecurity Access Control Audit	Assurance
24A-02	Internal Control and Data Security Audit of Florida Highway Safety and Motor Vehicles (FLHSMV) Data Exchange Memorandum of Understanding (MOU) No. HSMV-0309-23	Assurance
23SP-04	Office of Inspector General Quality Assessment Review FY 2022-2023	Assurance
24SP-02	Review of Driver and Vehicle Information Database MOU No. HSMV-0539-18	Assurance
24SP-01	Performance Measures – Review of Validity and Reliability (V&R) Statements	Consulting
N/A	Legislative Budget Request Schedule IX – Major Audit Findings and Recommendations	Special Project

Assurance Engagements

Report No. 23A-02: Food Safety's Permitting Processes Audit

The objective was to evaluate the Division of Food Safety's Food Establishment Permitting Process policies, procedures, and controls in place to determine their adequacy and effectiveness.

Report No. 23A-06: Cybersecurity Access Control Audit

The objectives were to evaluate department controls for compliance with the Florida Cybersecurity Standards as outlined in Chapter 60GG-2.003(1), Florida Administrative Code, Access Control. We examined the restriction of information technology resources to authorized users, processes, or devices, as well as to authorized activities and transactions, using the National Institute of Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity.

Report No. 24A-02: Internal Control and Data Security Audit of FLHSMV Data Exchange MOU No. HSMV-0309-23

The objectives were to determine if the department has established appropriate internal controls, including policies and procedures, to protect driver license and motor vehicle personal data, including confidential and sensitive data, from unauthorized access, distribution, use, modification, or disclosure; determine if the department's data security policies and procedures have been approved by a Risk Management Information Technology Security Professional; and evaluate all internal control deficiencies and issues discovered during the audit to ensure they have been timely corrected, and that measures have been implemented to prevent recurrence. The audit found that all identified issues were corrected, and measures enacted prior to the conclusion of the audit.

Report No. 23SP-04 Office of Inspector General Quality Assessment Review FY 2022-2023

The objectives were to review the Audit Section's current processes and internal controls for compliance with the Institute of Internal Auditors (IIA) Standards for the Professional Practice of Internal Auditing (Standards) and Code of Ethics; the FDACS OIG Operations Manual (Operations Manual); and applicable Florida Statutes, to identify any deficiencies, issues, or opportunities for improvement. The scope of this engagement included internal audit activities completed on or after July 1, 2022, through June 30, 2023.

Report No. 24SP-02: Review of Driver and Vehicle Information Database (DAVID) MOU No. HSMV-0539-18

The objectives were to certify the department has established appropriate internal controls, including policies and procedures, to protect DAVID personal data from unauthorized access, distribution, use, modification, or disclosure; and issues identified were corrected and measures were enacted to prevent recurrence. The review found that all identified issues were corrected, and measures enacted prior to the conclusion of the audit.

Consulting Engagements

Report 24SP-01 Performance Measures – Review of Validity and Reliability Statements

The Audit Section conducts an annual review of additions, deletions, or modifications of the Long-Range Program Plan Exhibit IV: Performance Measure Validity and Reliability Statements to assess the validity and reliability of the information contained in them and to make recommendations for improvement, if necessary.

Legislative Budget Request Schedule IX – Major Audit Findings and Recommendations

The Audit Section submits a summary of major audit findings and recommendations from both internal and external audit reports issued during the fiscal year.

OPEN AUDIT FINDINGS FROM PRIOR ANNUAL REPORTS

Timely analysis and appropriate corrective action should result from any significant findings and recommendations made in conjunction with internal or external assurance services. The Audit Section completes follow-ups on engagements that resulted in findings every six months (for up to 24 months) until corrective action has been taken or management assumes the risk of not taking corrective action.

18-Month Follow-up on the Audit of Cybersecurity Continuous Monitoring (Report 2122-06)

All corrective action has been completed for this audit. No further follow-up is required.

6-Month Follow-up on the Audit of Cybersecurity Access Control (Report 23A-06)

Not all corrective action has been completed for this audit. 12-Month Follow-up is scheduled.

6-Month Follow-up on the Operational Audit of the Florida Department of Agriculture and Consumer Services – State Hemp Program (AG Report 2024-021)

All corrective action has been completed for this audit. No further follow-up is required.

EXTERNAL ENGAGEMENT COORDINATION

The Audit Section is the coordinator for external audits and reviews conducted by the State of Florida Auditor General (AG), the Office of Program Policy Analysis and Government Accountability (OPPAGA), the United States Department of Agriculture (USDA), and other governmental entities. The Audit Section also performs follow-up activities to determine the status of corrective action for findings contained in reports issued by the AG or OPPAGA and monitors responses on reports issued by the USDA. The Audit Section coordinated **four** external audits/reviews conducted by state or federal agencies during the fiscal year.

The following table enumerates external engagements for the fiscal year and is followed by a summary of each engagement.

Agency	Report Number and/or Status	Title
AG	2024-174	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards for Fiscal Year Ending 6/30/2023
OPPAGA	In Process	Mosquito Control Districts Review
USDA	Complete	Florida National School Lunch Program Evaluation 2024
USDA	In Process	Florida Women, Infants, and Children (WIC) Farmers Market Nutrition Program Management Evaluation 2024

Office of the Auditor General (AG)

Report No. AG 2024-174: State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards for Fiscal Year Ending 6/30/23

The audit was on the State of Florida's Basic Financial Statements and included an annual fraud inquiry, financial noncompliance disclosure, legal representation letter, management representation letter, and a reconciliation of the State Expenditures. A status of corrective action was included regarding the prior year finding in relation to the department's federal awards.

Office of Program Policy Analysis and Government Accountability (OPPAGA)

Mosquito Control Districts Review

The review as mandated by Section 189.0695(3)(a), F.S. requires the OPPAGA to conduct a performance review of all independent mosquito control districts, and they may contract as needed to complete this requirement. OPPAGA contracted with The Balmoral Group¹ to conduct the reviews. Their work began in January 2023, and they expect to release the report in August 2024.

United States Department of Agriculture (USDA)

Florida National School Lunch Program Evaluation 2024

The USDA assessed the department's administration of USDA Foods In Schools Operation and the Processing of USDA Foods in the School Lunch Program. The evaluation resulted in four findings and three observations in the report issued 7/26/24.

Florida WIC Farmers Market Nutrition Program Management Evaluation 2024

The USDA assessed the department's compliance with Federal regulations, Food and Nutrition Service instructions, policy memoranda, and policy guidance related to the program. There were two findings, two observations, and one noteworthy initiative in the report issued on 8/5/24.

¹ The Auditor General contracted with the Balmoral Group to conduct these reviews.

INVESTIGATIVE SECTION

The Investigative Section possesses extensive law enforcement experience, which provides a broad range of knowledge and professionalism while conducting statewide investigations of alleged criminal and administrative misconduct relating to the department. Investigators routinely conduct sworn interviews, collect items of evidence, implement technological investigative measures, and produce comprehensive investigative reports. Investigations may be broad in nature, requiring coordination with federal, state, or local law enforcement partners, or may concern narrow issues associated with the alleged actions of a single department employee. The Investigative Section works with federal and state prosecutors, when necessary, to prepare an investigation for trial, or communicates with divisions and the Bureau of Personnel Management in cases of administrative misconduct. Complaints can be received from any source, including department employees, whistle-blowers as defined by Section 112.3187, F.S., business entities regulated by or doing business with the department, or private citizens.

PROFESSIONAL STANDARDS AND ACCREDITATION

The Investigative Section conducts investigations in accordance with standards set by the Commission for Florida Law Enforcement Accreditation (CFA) to ensure the highest standards of professionalism are maintained. The OIG became accredited in 2010, and continues to maintain full accreditation status, with the most recent reaccreditation in June 2022. The accreditation process is voluntary, with benchmarks consisting of compliance with 48 mandatory standards, a detailed on-site review by a CFA assessment team, and inspection of the OIG facilities. Proof of compliance is submitted annually with reaccreditation occurring every three years.



BACKGROUND REVIEW

The OIG conducts pre-employment criminal history background reviews for the department. The OIG receives and reviews criminal history reports of applicants selected to fill positions of special trust. Criminal convictions which prohibit employment in a position of special trust are brought to the attention of the division for review and action deemed appropriate. Pre-employment reviews conserve administrative and investigative time, money, and staff resources. During the fiscal year, the OIG conducted **930** background reviews.

THE INVESTIGATIVE PROCESS

Complaints

The OIG receives complaints and correspondence by letter, telephone, facsimile, email, online, or in person. All complaints, questions, and requests are systematically reviewed and evaluated. In the event the issue is outside the purview of the OIG or does not pertain to the department, the OIG directs the complainant to the appropriate venue.

Investigative Activity

OIG investigative activities may fall into one of the following six categories, depending on the nature of the allegations and the evidence contained in the complaints.

Formal Investigation: Investigation in which a systematic collection and evaluation of evidence results in a conclusion or finding. Such investigations are conducted in accordance with law, Administrative Policies and Procedures, *Principles and Standards for Offices of Inspector General*, and CFA standards, and include violations of law, sexual harassment, discrimination, and whistle-blower investigations.

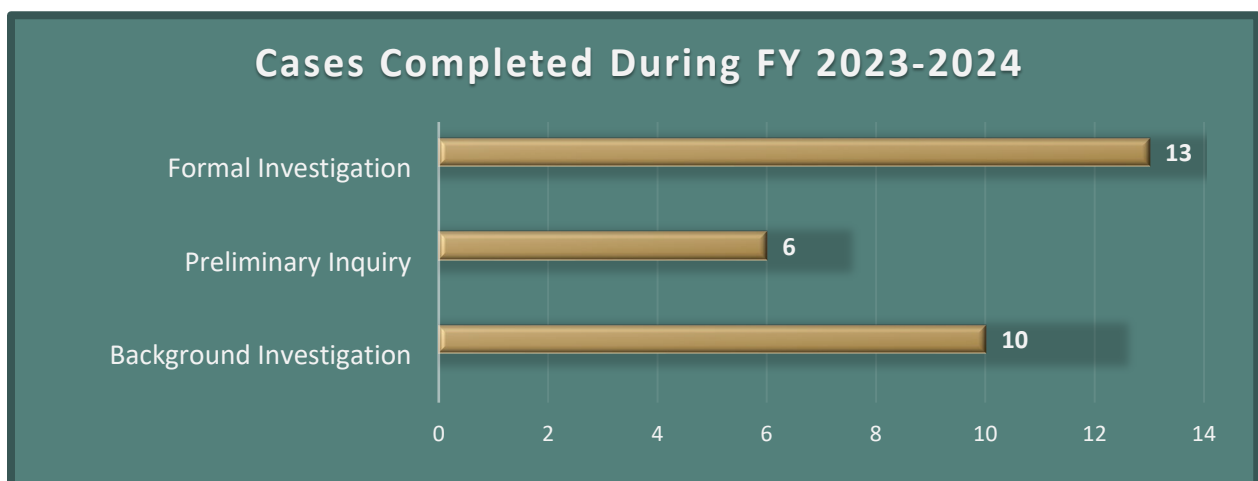
Preliminary Inquiry: Investigative activity conducted when it is necessary to determine the validity of a complaint and to expand upon initial information to determine if a formal investigation is warranted.

Background Investigation: Investigation of the criminal history of an applicant or employee when the criminal history appears to conflict with the requirements of the position.

Intelligence: Information which does not meet the requirements to open a preliminary inquiry but has potential future investigatory or reference value.

Referral: Documented complaint or allegation which does not initially warrant an investigation. These complaints are referred to the appropriate division director for resolution, sometimes with a request to notify the OIG of what action was taken by the division.

Assist Other Agency: Significant investigative activity in support of another government agency case.



FORMAL INVESTIGATIONS

Once a formal investigation is complete, an investigative report is issued and the results are forwarded to the Commissioner of Agriculture, appropriate managers, and the Bureau of Personnel Management for review and a determination of whether to take disciplinary action.

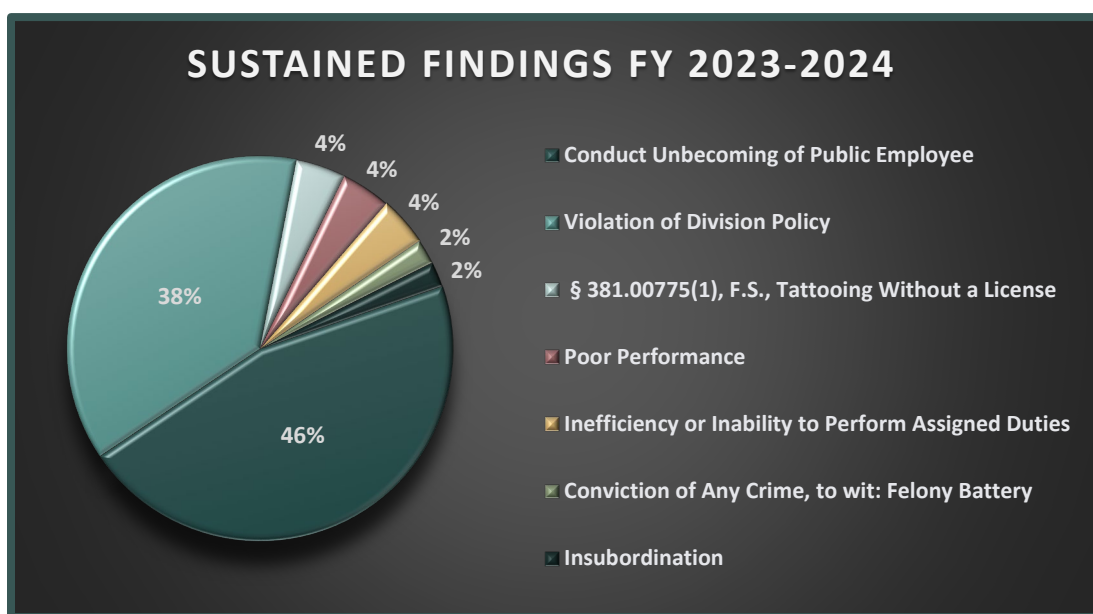
The report gives an overview of the investigation conducted:

- the initial allegation(s),
- individuals involved,
- a summary of the interviews conducted, and
- a summary of evidentiary support.

If criminal violations are identified during a formal investigation, the OIG will coordinate with state and federal prosecutors and other law enforcement agencies, when necessary, to appropriately address the violation and pursue formal charges, if applicable.

Based on an evaluation of the case in its totality, one of the following findings is reported for each allegation.

- **Sustained:** Evidence is sufficient to prove the allegation.
- **Not Sustained:** Insufficient evidence available to prove or disprove the allegation.
- **Exonerated:** Alleged actions occurred but were lawful and proper.
- **Unfounded:** The allegation was false or not supported by fact.
- **Policy Failure:** The alleged action occurred and could have caused harm; however, the actions taken were not inconsistent with department policy.



Investigative Case Summaries

The following is a summary of the **13** formal investigations completed during the fiscal year.

OIG-007-2023 This investigation was conducted concerning allegations of inappropriate comments and behavior by a Florida Forest Service (FFS) supervisor. The investigation concluded that the allegations against the supervisor were **SUSTAINED** for violation of policy related to, Conduct Unbecoming a Public Employee (six counts).

Personnel Action: The supervisor retired.

OIG-009-2023 This investigation was conducted concerning allegations of inappropriate behavior by an FFS supervisor. The investigation concluded that the allegations against the FFS supervisor were **SUSTAINED** for violation of policy related to, Conduct Unbecoming a Public Employee (two counts), and Poor Performance. Allegations against three additional FFS employees were **SUSTAINED** for violation of policy related to, Conduct Unbecoming a Public Employee. Allegations against two more FFS employees were **SUSTAINED** for Violation of Law or Agency Rules, to wit: Section 381.00775(1), F.S., Tattooing Without a License.

Personnel Action: The supervisor resigned. Three employees received written reprimands.

OIG-012-2023 This investigation was conducted concerning allegations of inappropriate comments and behavior by an FFS supervisor. The investigation concluded that the allegations against the FFS supervisor were **SUSTAINED** for violation of policy related to, Conduct Unbecoming a Public Employee (three counts). In another allegation, the violation of policy related to, Leave and Attendance, Intentional Falsification, was **NOT SUSTAINED**.

Personnel Action: The supervisor resigned.

OIG-014-2023 This investigation was conducted concerning an allegation of ongoing unprofessional conduct by a Division of Animal Industry (DAI) employee. The investigation concluded that the allegation against the DAI employee was **SUSTAINED** for violation of policy related to, Conduct Unbecoming a Public Employee.

Personnel Action: The employee was terminated.

OIG-016-2023 This investigation was conducted concerning allegations of inappropriate behavior by an Office of Agriculture Technology Services (OATS) supervisor. The investigation concluded that the allegations against the OATS supervisor were **NOT SUSTAINED** for violation of policy related to, Conduct Unbecoming a Public Employee (two counts).

OIG-018-2023 This investigation was conducted concerning allegations of failure to report for duty in a timely manner by an Office of Agricultural Law Enforcement (OALE) officer. The investigation concluded that the allegations against the OALE officer were **SUSTAINED** for Violation of OALE Policy 1.02, Conduct, 3.3 Reporting for Duty (three counts). The allegation was **SUSTAINED** for Violation of OALE Policy 1.02, Conduct, Minimum Standards of Conduct, Insubordination. The allegations were **SUSTAINED** for Violation of OALE Policy 1.02, 1, a, Sleeping or loafing (four counts). The allegation was **SUSTAINED** for Violation of OALE Policy

1.02, Conduct, 3.4 Availability. In another allegation, the violation of OALE policy related to, Sleeping or loafing, was **NOT SUSTAINED**.

Personnel Action: The officer was terminated.

OIG-026-2023 This investigation was conducted concerning allegations of disrespectful and inappropriate behavior by an FFS employee. The investigation concluded that the allegations against the FFS employee for violation of policy related to, Conduct Unbecoming a Public Employee, were **SUSTAINED** for three counts, and **NOT SUSTAINED** for one count.

Personnel Action: The employee resigned.

OIG-027-2023 This investigation was conducted concerning allegations of unprofessional and aggressive behavior in the workplace by an FFS employee during a disagreement with a coworker. The investigation concluded that the allegations against the FFS employee were **SUSTAINED** for violation of policy related to, Conduct Unbecoming a Public Employee, Insubordination, and Poor Performance.

Personnel Action: The employee was terminated.

OIG-028-2023 This investigation was conducted concerning an FFS employee who was arrested off-duty and charged with Felony Battery (domestic). The investigation concluded that the allegation against the FFS employee was **SUSTAINED** for violation of policy related to, Conviction of Any Crime, to wit: Felony Battery.

Personnel Action: The employee resigned.

OIG-031-2023 This investigation was conducted concerning allegations of failure to follow proper evidence submission procedures by OALE personnel. The investigation concluded that the allegation against one OALE officer was **SUSTAINED** for Violation of OALE Policy 1.02, Conduct, Section 13.5, Reports and Appeals. The allegations against the OALE supervisor were **SUSTAINED** for Violation of OALE Policy 1.02, Conduct, Section 3.10, Supervisor Responsibilities, as well as Violation of OALE Policy 2.06, Property and Evidence, Section 2.6, Seized Property.

Personnel Action: The officer received a Memorandum of Supervision. The supervisor received a two-day suspension without pay.

OIG-033-2023 This investigation was conducted concerning an allegation of a possible missing or stolen item of evidence. The investigation concluded that the allegation against an OALE officer was **SUSTAINED** for Violation of OALE Policy 2.06 (4), Property and Evidence, Collection of Property and Evidence. An allegation against one more OALE officer was **SUSTAINED** for Violation of OALE Policy 2.06 (2), Property and Evidence, Seizing Property.

Personnel Action: Both officers received a written reprimand.

OIG-010-2024 This investigation was conducted concerning allegations of irregularities with samples of a fertilizer product taken by Division of Agricultural Environmental Services (AES) employees. The investigation concluded that the allegations against two AES employees were **SUSTAINED** for Violation of Law or Agency Rules, to wit: Florida Administrative Code 5E-

1.009, Sampling, as well as Violation of AES Policy 3.08, Field Sampling, as well as violation of policy related to, Inefficiency or Inability to Perform Assigned Duties. Allegations against two additional AES employees were **SUSTAINED** for violation of policy related to, Conduct Unbecoming a Public Employee.

Personnel Action: One employee resigned, and one employee was terminated. Two additional employees received a written reprimand.

OIG-012-2024 This investigation was conducted concerning an alleged threatening statement made by an FFS employee during an on-duty argument with a co-worker. The investigation concluded that the allegation against the FFS employee was **SUSTAINED** for violation of policy related to, Conduct Unbecoming a Public Employee.

Personnel Action: The employee resigned.

Disciplinary Actions

Investigative results are forwarded to the Commissioner of Agriculture, appropriate managers and the Bureau of Personnel Management for review and determination of disciplinary action. Employees found in violation of law or agency rule have been employed by the department for varying lengths of time. The number of employees with a sustained violation and their time in service for the fiscal year can be found in the following table.

