

# **Department of Children and Families Office of Inspector General**



## **Annual Report Fiscal Year 2024-2025**





**State of Florida**  
**Department of Children and Families**

**Ron DeSantis**  
Governor

**Talor N. Hatch**  
Secretary

August 29, 2025

Taylor N. Hatch, Secretary  
Department of Children and Families  
2415 North Monroe Street, Suite 400  
Tallahassee, Florida 32303-4190

Dear Secretary Hatch:

In accordance with § 20.055(8)(a), Florida Statutes, it is my pleasure to present the Office of Inspector General Annual Report for Fiscal Year 2024-2025. The report details the accomplishments and efforts of staff within the Appeal Hearings, Internal Audit, and Investigations Sections during the fiscal year.

As highlighted within the annual report, some of the more significant accomplishments by the office include the completion of 34,305 appeal hearings activities and the receipt, review, and processing of 9,570 complaints. In addition, the office achieved Excelsior accredited status through the Commission for Florida Law Enforcement Accreditation, Inc.

We are committed to promoting accountability and integrity in a professional and timely manner. We look forward to continuing to work with the agency to accomplish our mission of *Enhancing Public Trust In Government*.

Respectfully,

A handwritten signature in blue ink that reads "Keith R. Parks".

Keith R. Parks  
Inspector General

2415 N. Monroe St, Tallahassee, Florida 32303-4190

Mission: Work in Partnership with Local Communities to Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency

# TABLE OF CONTENTS

<b>INTRODUCTION</b>	<b>3</b>
<b>ORGANIZATIONAL CHART</b>	<b>4</b>
<b>PROFESSIONAL CERTIFICATIONS AND LICENSES</b>	<b>5</b>
<b>EXECUTIVE SUMMARY</b>	<b>6</b>
<b>APPEAL HEARINGS SECTION</b>	<b>7</b>
Hearings Authority	8
Hearings Jurisdiction	8
Hearings Activities Initiated	9
Hearings Activities by State Agency	9
Department Hearings Activities by Program	9
Completed Hearings Activities by Category	10
<b>INTERNAL AUDIT SECTION</b>	<b>11</b>
Internal Audit Unit	11
Single Audit Unit	11
Florida Inspectors General Expertise System (FIGES)	12
Integrated Internal Audit Management System (IIAMS)	12
<b>INVESTIGATIONS SECTION</b>	<b>13</b>
Intake Unit	13
Investigations Unit	14
Investigations and Management Reviews	14
Whistle-blower Investigations	14
Sexual Harassment Investigations	14
Recommended Corrective Actions	14
Personnel Actions Associated with Investigations and Management Reviews	14
Cases Opened by Region	15
Allegation Types	15
Public Records Requests	16
Inspector General Reference Checks / Database Checks for Prior Investigations	16
Inspector General Outreach Program	16
<b>APPENDIX</b>	<b>17</b>
Summary of Internal Audit Projects Issued	17
Follow-up to Prior Internal Audit Reports Issued	19
External Audit Liaison Activities Initiated	21
External Audit Reports Issued	21
Summary of Investigations and Corrective Actions Completed	22
Summary of Management Reviews and Corrective Actions Completed	32

# INTRODUCTION

The Department of Children and Families (Department) Office of Inspector General (OIG) worked diligently to meet its statutory mandates and fulfill its mission of “Enhancing Public Trust in Government.” This annual report summarizes the activities and accomplishments of the OIG for Fiscal Year (FY) 2024-2025.

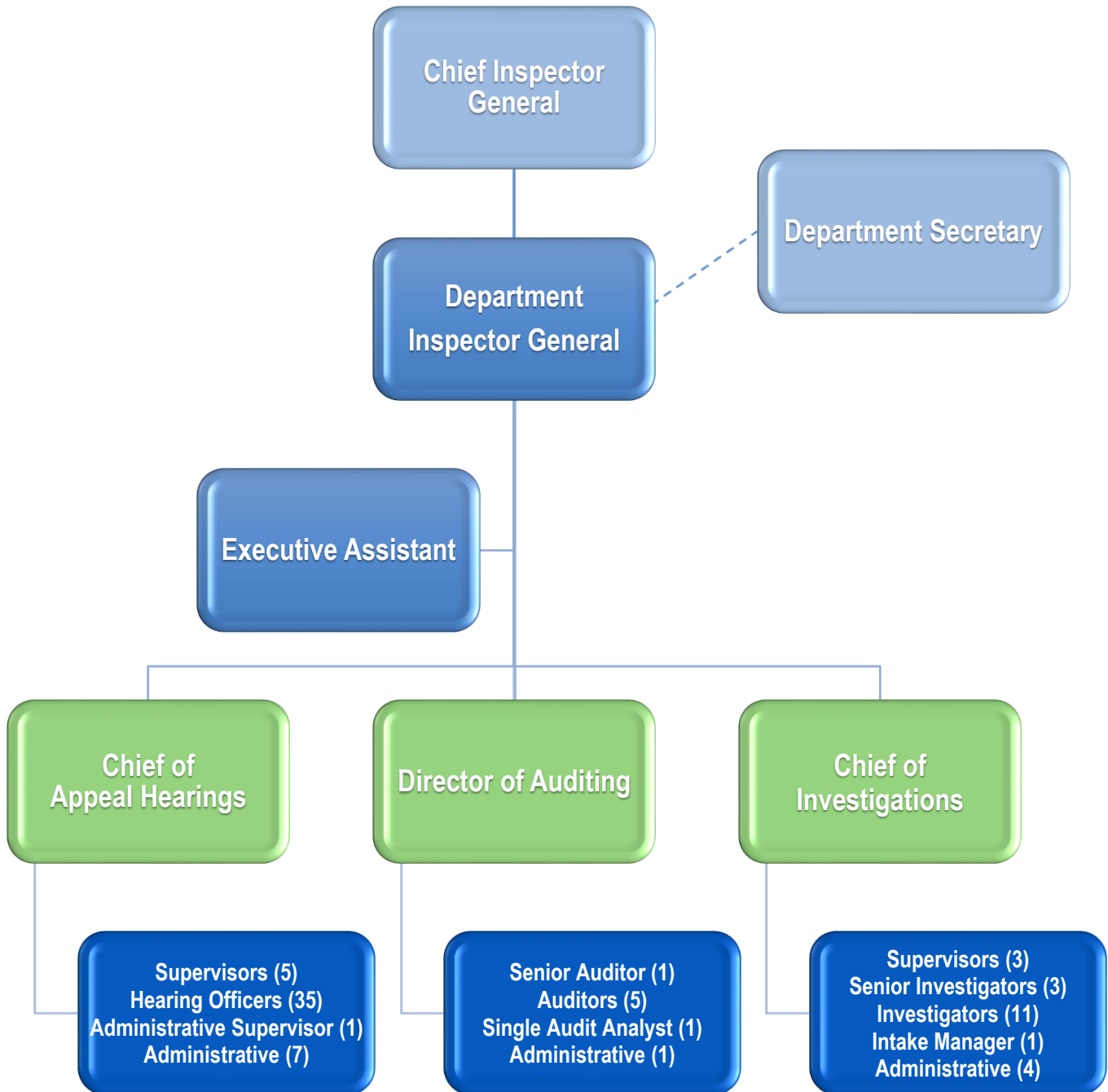
## Statutory Requirements

The OIG is established in each state agency to provide a central point of coordination and responsibility for promoting and ensuring accountability, integrity, and efficiency in government. In accordance with § 20.055, Florida Statutes (F.S.), the Inspector General is appointed by and reports to the Chief Inspector General (CIG) and is under the general supervision of the agency head. As outlined in statute, the duties of the Inspector General include:

- Advising in the development of performance measures, standards, and procedures for the evaluation of state agency programs.
- Assessing the reliability and validity of information provided on performance measures and standards and making recommendations for improvement.
- Reviewing actions taken by the agency to improve program performance and making recommendations for improvement.
- Providing direction for, supervising, and coordinating audits, investigations, and management reviews relating to the programs and operations of the agency.
- Conducting, supervising, and coordinating activities that promote economy and efficiency and prevent or detect fraud and abuse.
- Informing the CIG of fraud, abuses, and deficiencies relating to programs and operations administered or financed by the agency; recommending corrective actions concerning fraud, abuses, and deficiencies; and reporting on the progress made in implementing corrective action.
- Ensuring effective coordination and cooperation between the Auditor General (AG), Office of Program Policy Analysis and Government Accountability (OPPAGA), federal auditors, and other governmental entities.
- Reviewing rules relating to programs and operations and making recommendations regarding their impact.
- Ensuring an appropriate balance between audit, investigative, and other accountability activities.
- Complying with the *General Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General (AIG).

# ORGANIZATIONAL CHART

As of June 30, 2025, there were 83<sup>1</sup> positions assigned to the OIG, which were distributed in the following three sections: Appeal Hearings, Internal Audit, and Investigations. Appeal Hearings Section and Investigations Section staff are located at headquarters and in field offices throughout the state.<sup>2</sup>



<sup>1</sup> It should be noted that 10 of the 83 are temporary Other Personal Services (OPS) positions assigned to the Appeal Hearings Section for purposes of the Medicaid Unwinding process.

<sup>2</sup> Offices: Investigations Section – Ft. Lauderdale, Miami, Orlando, Rockledge, Tallahassee, and Tampa.  
Appeal Hearings Section – Ft. Lauderdale, Ft. Myers, Jacksonville, Lakeland, Marianna, Miami, Orlando, Pensacola, Rockledge, Tallahassee, Tampa, and West Palm Beach.



## PROFESSIONAL CERTIFICATIONS AND LICENSES

In addition to the educational degrees and experience required for their respective positions, OIG staff members hold the following professional certifications and licenses:

<b>Accreditation Manager (3)</b>	<b>Certified Public Manager (2)</b>
<b>AIG Board Member (1)</b>	<b>CFA<sup>3</sup> Assessor (4)</b>
<b>AIG Committee Chair (1)</b>	<b>CFA Team Leader Assessor (1)</b>
<b>AIG Institute Instructor (1)</b>	<b>Department Certified Trainer (1)</b>
<b>AIG Peer Review Team Leader (1)</b>	<b>EEOC<sup>4</sup> Investigator (1)</b>
<b>Certified Accreditation Professional (2)</b>	<b>FLA-PAC<sup>5</sup> 2<sup>nd</sup> Vice President (1)</b>
<b>Certified Cryptocurrency Investigator (1)</b>	<b>FLA-PAC Instructor (1)</b>
<b>Certified Cybercrime Investigator (1)</b>	<b>Florida Bar Member (4)</b>
<b>Certified Financial Crimes Investigator (1)</b>	<b>Florida Certified Contract Manager (14)</b>
<b>Certified Fraud Examiner (1)</b>	<b>Florida Notary Public (20)</b>
<b>Certified Inspector General (2)</b>	<b>Florida Private Investigator (2)</b>
<b>Certified Inspector General Auditor (8)</b>	<b>Six Sigma Certified (3)</b>
<b>Certified Inspector General Investigator (11)</b>	<b>Sterling Project Manager and DMAIC<sup>6</sup> (1)</b>
<b>Certified Internal Auditor (1)</b>	<b>TCIIA<sup>7</sup> Board Member (1)</b>

<sup>3</sup> Acronym for "Commission for Florida Law Enforcement Accreditation, Inc."

<sup>4</sup> Acronym for "Equal Employment Opportunity Commission."

<sup>5</sup> Acronym for "Florida Police Accreditation Coalition."

<sup>6</sup> Acronym for "Define, Measure, Analyze, Improve, Control."

<sup>7</sup> Acronym for "Tallahassee Chapter Institute of Internal Auditors."

## EXECUTIVE SUMMARY

In accordance with § 20.055, F.S., the OIG is “established in each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government.” Additionally, by September 30, the OIG is required to complete an annual report summarizing activities of the office during the prior fiscal year. Consistent with these duties, the following accomplishments, highlights, and activities demonstrate significant efforts of OIG staff during FY 2024-2025:

### Appeal Hearings Section

- Initiated a total of **34,305** hearing activities, to include **32,910** fair hearing requests, **1,230** administrative disqualification hearing requests, and **165** nursing facility discharge or transfer hearing requests.
- Conducted hearings and issued final orders for **2,966** appeals.

### Internal Audit Section

- Published **six (6)** audit reports, which contained **23** findings and **24** recommendations for improvement of efficiency and effectiveness in Department programs and operations. Management concurred with the results of the audits. Issued **three (3)** six-month corrective action status reports for **three (3)** audit reports.
- Performed liaison activities for **nine (9)** external audit projects from four external organizations.
- Reviewed and processed **168** Department financial reporting packages of state and federal financial assistance as well as **54** certifications of “no audit required.”

### Investigations Section

- Received, reviewed, and processed **9,570** complaints or requests for assistance from citizens, clients, and Department managers and employees.
- Conducted **88** Whistle-blower determinations in accordance with the Whistle-blower’s Act.<sup>8</sup>
- Opened **55** cases and completed **43** cases that examined **93** allegations of violations of statute, rule, policy, or contract and tracked **38** corrective actions (**115** recommendations) by management to ensure responses to recommendations for personnel action or policy clarification were appropriately addressed.
- Responded to **99** public records requests under Chapter 119, F.S.
- Processed **4,918** Inspector General Reference Checks for current and former Department and provider employees.
- Conducted **32** Outreach Training sessions for **1,468** Department and/or provider employees on the role of the OIG, when and how to report suspected employee wrongdoing, protection afforded under the Whistle-blower’s Act, and how to recognize violations of statute, rule, policy, or contract.
- Achieved Excelsior re-accreditation status through the Commission for Florida Law Enforcement Accreditation, Inc. (CFA).

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<sup>8</sup> The Whistle-blower’s Act (§§ 112.3187-112.31895, F.S.) is intended to protect current employees, former employees, or applicants for employment with state agencies or independent contractors from retaliatory action. The Whistle-blower’s identity is protected from release pursuant to § 112.3189, F.S.

## APPEAL HEARINGS SECTION

The Appeal Hearings Section conducts administrative fair hearings for applicants or recipients of public assistance programs when the Department's action, or failure to act, adversely affects individual or family eligibility for federally funded assistance. In addition, the Appeal Hearings Section conducts administrative disqualification hearings for instances when the Department alleges benefit recipients have committed an intentional program violation in the Cash Assistance Program and/or the Supplemental Nutrition Assistance Program (SNAP). Hearings are also conducted for applicants and recipients of the Medicaid Waiver Program for the Agency for Persons with Disabilities (APD). The Appeal Hearings Section further conducts administrative fair hearings on eligibility or amount of assistance for Office of Child and Family Well-Being programs funded through the Social Security Act, such as Independent Living Services, Maintenance Adoption Subsidy, and the Guardianship Assistance Program. In addition, the section conducts limited hearings for other state agencies, as follows:



### Agency for Health Care Administration (AHCA)

For proposed discharge or transfer action from a nursing facility.

### Department of Elder Affairs (DOEA)

For individuals denied placement or removed from the Statewide Medicaid Managed Care (SMMC) Long-Term Care (LTC) program wait list.

### Department of Health (DOH)

For applicants or recipients of the Special Supplemental Food Program for Women, Infants, and Children (WIC) adversely affected.

### Department of Revenue (DOR)

For disputes over distribution of child support payments to the custodial parent, a passport denial for the absent parent, or when DOR intercepts a federal payment to the absent parent to repay past due child support.

The Appeal Hearings Section reports directly to the Inspector General. This ensures independence and complies with federal regulations requiring a hearing officer to be a headquarters-level employee. Hearings are funded with 50% federal funds and 50% state general revenue.



## Hearings Authority

The section operates pursuant to the following authorities:

- § 409.285, F.S., *Opportunity for hearing and appeal*
- § 120.80, F.S., *Exceptions and special requirements*
- § 400.0255, F.S., *Resident transfer or discharge; requirements and procedures; hearings*
- § 393.125, F.S., *Hearing rights*
- Rule 65-2.042, et seq., Florida Administrative Code (F.A.C.), *Applicant/Recipient Fair Hearings*

The major controlling federal regulations are as follows:

- Public Law (P.L.) 104-193, *Temporary Assistance to Needy Families (TANF) Personal Responsibility and Work Reconciliation Act of 1996*
- 42 Code of Federal Regulations (CFR) § 431.200, *Medicaid Fair Hearings for Applicants and Recipients*
- 7 CFR § 273.15, *SNAP, Fair Hearings*
- 7 CFR § 273.16, *SNAP, Disqualification for Intentional Program Violation*

## Hearings Jurisdiction

The section conducts hearings for the following Department programs and other state agencies:

### Office of Economic Self-Sufficiency

- Cash Assistance Program or TANF
- SNAP
- Disaster SNAP (D-SNAP)
- Medicaid Eligibility for all programs, including Waivers and the Institutional Care Program (ICP)
- Refugee Assistance Program (RAP)
- Optional State Supplementation (OSS)

### Office of Child and Family Well-Being

- Independent Living Services (Post-Secondary Education Services and Support, Extended Foster Care, and Aftercare Services)
- Maintenance Adoption Subsidy
- Guardianship Assistance Program

### AHCA

- Nursing Facility Discharge or Transfer Hearings

### APD

- Developmental Disabilities Individual Budget (iBudget) Medicaid Waiver Program

### DOH

- WIC

### DOR

- Limited Child Support Enforcement issues

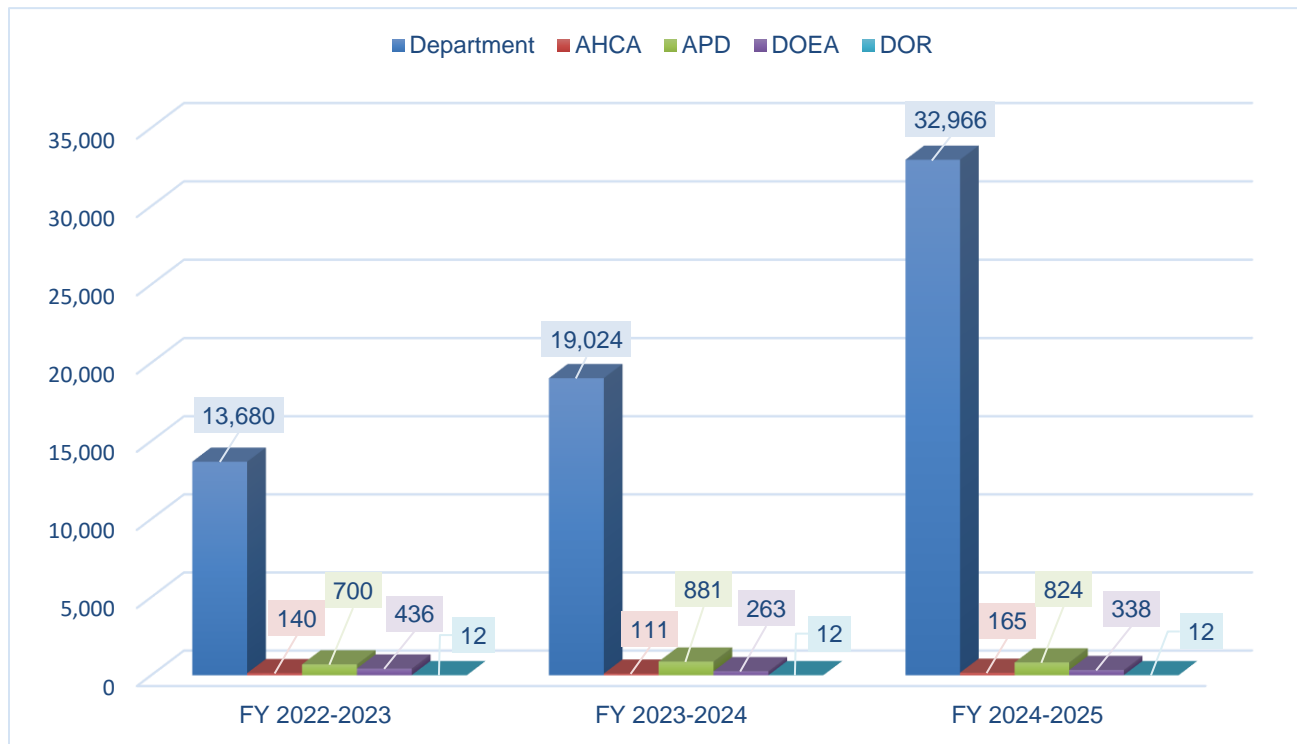
### DOEA

- SMMC LTC program waitlist

## Hearings Activities Initiated

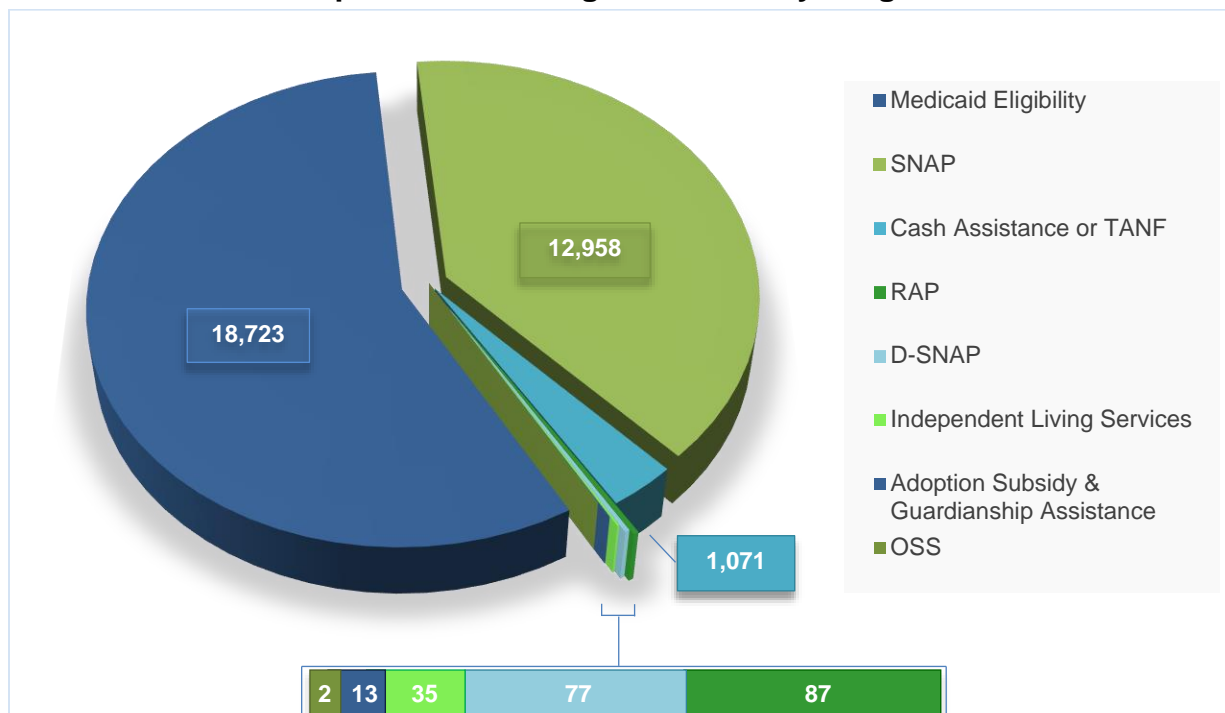
The Department initiated a total of **34,305** hearings activities during FY 2024-2025. The following chart provides a three-year comparison of all hearings activities initiated by the Department and other state agencies, highlighting trends in activity volume.

**Hearings Activities by State Agency<sup>9</sup>**



The **32,966** hearings activities initiated by the Department were categorized as follows:

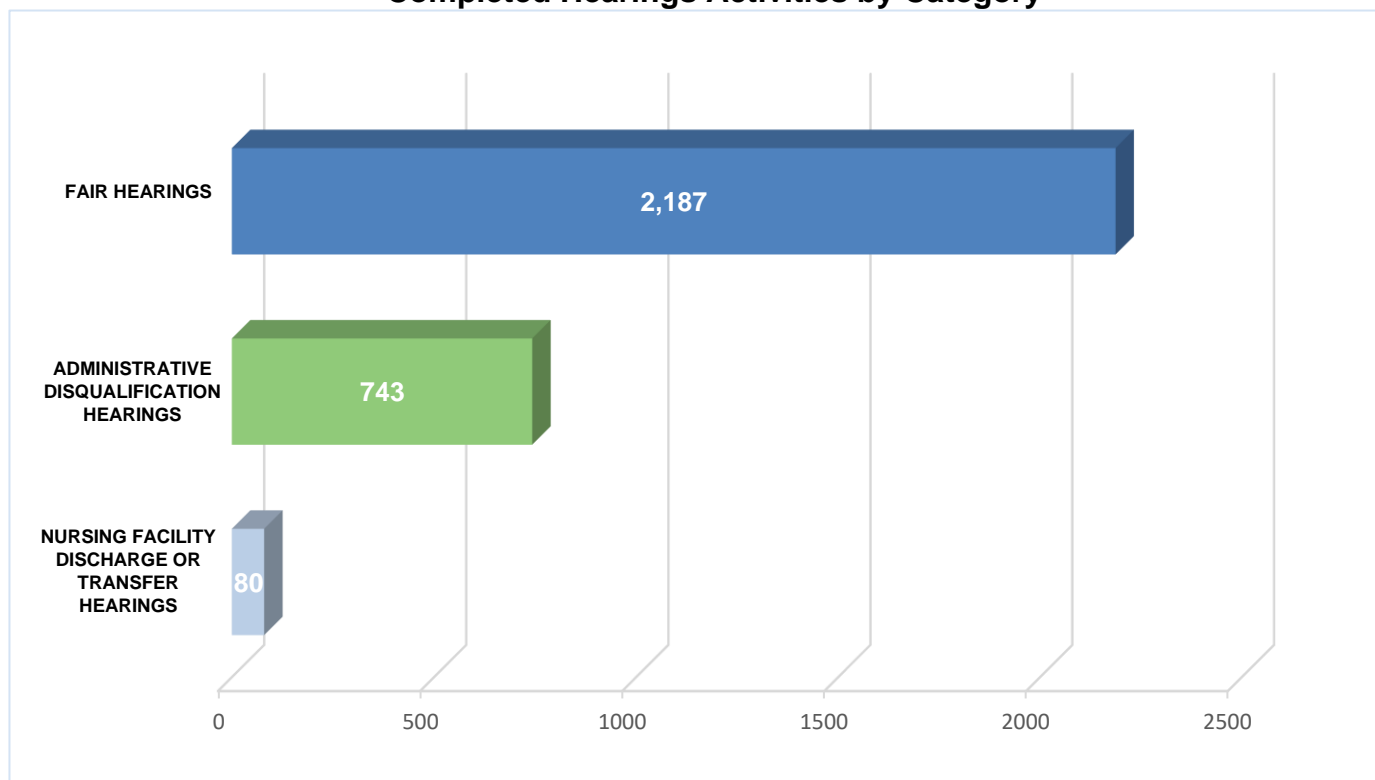
**Department Hearings Activities by Program**



<sup>9</sup> Department hearings include fair and administrative disqualification hearings. AHCA hearings include only nursing home discharge or transfer hearings. APD, DOEA, and DOR hearings include only fair hearings.

Of the hearings activities initiated, a hearing was convened and an order was issued for **2,966** appeals. The remaining appeals were closed either as abandoned or voluntarily withdrawn.

**Completed Hearings Activities by Category**



# INTERNAL AUDIT SECTION

## Internal Audit Unit

The Internal Audit Unit conducts audits and consulting projects related to programs, operations, and contracts to promote efficient and effective use of Department resources and ensure compliance with regulations, laws, rules, policies, procedures, and contractual requirements. The scope of internal auditing includes evaluating the adequacy and effectiveness of internal controls, assessing the Department governance process, and evaluating risk exposures, including the potential for fraud. Acting as a liaison between external auditors and the Department, the unit monitors implementation of Department responses to reports issued by the AG, OPPAGA, and other external government entities.

The unit published **six (6)** audits, consisting of **23** findings and **24** recommendations for improvement, and Department management concurred with the results of the audits. **Three (3)** six-month corrective action status reports were also issued for **three (3)** audit reports.

The unit conducted liaison activities for **nine (9)** external audit projects from the AG, OPPAGA, Department of Management Services, and the U.S. Department of Agriculture.



## Single Audit Unit

The Single Audit Unit is responsible for reviewing single audit reporting packages and related documentation of both state and federal funding and expenditures. The activity is mandated by 2 CFR § 200.501, *Federal Uniform Grant Guidance*, and § 215.97, F.S., *Florida Single Audit Act*.

Independent certified public accountants perform single audits of Department contractor and provider financial records and expenditures of state and federal financial assistance. Single audits are required by contract and considered to be a critical accountability component for state and federally funded initiatives.

Single audit analysts conduct desk reviews and examine single audit reporting packages. At the completion of each desk review, single audit analysts prepare an Audit Review Status Report for the Department contract manager and contract administrator. If a report contains findings, the Office of Contracted Client Services is also notified. While many desk reviews require no follow-up action, issues that require further attention from contract managers can range from a review of report findings communicated for informational purposes to significant issues requiring corrective action by the recipient.

The unit also provides feedback to external auditors when clarification of an existing audit is required. For the fiscal year, the unit analyzed and reviewed **168** Department financial reporting packages of state and federal financial assistance as well as **54** certifications of “no audit required.”

### **Florida Inspectors General Expertise System (FIGES)**

Functioning as an expertise reference tool, FIGES is a public, online database of Florida state and local government OIGs and is accessible through the internet at [eds.myflfamilies.com/FIGES/Default.aspx](https://eds.myflfamilies.com/FIGES/Default.aspx). It contains, among other data, contact information, areas of expertise, and professional certifications for staff members of state and local government OIGs. The Internal Audit Section served as the site administrator for FIGES, which maintained information for approximately **411** personnel from **47** OIGs, as of the end of the fiscal year.

### **Integrated Internal Audit Management System (IIAMS)**

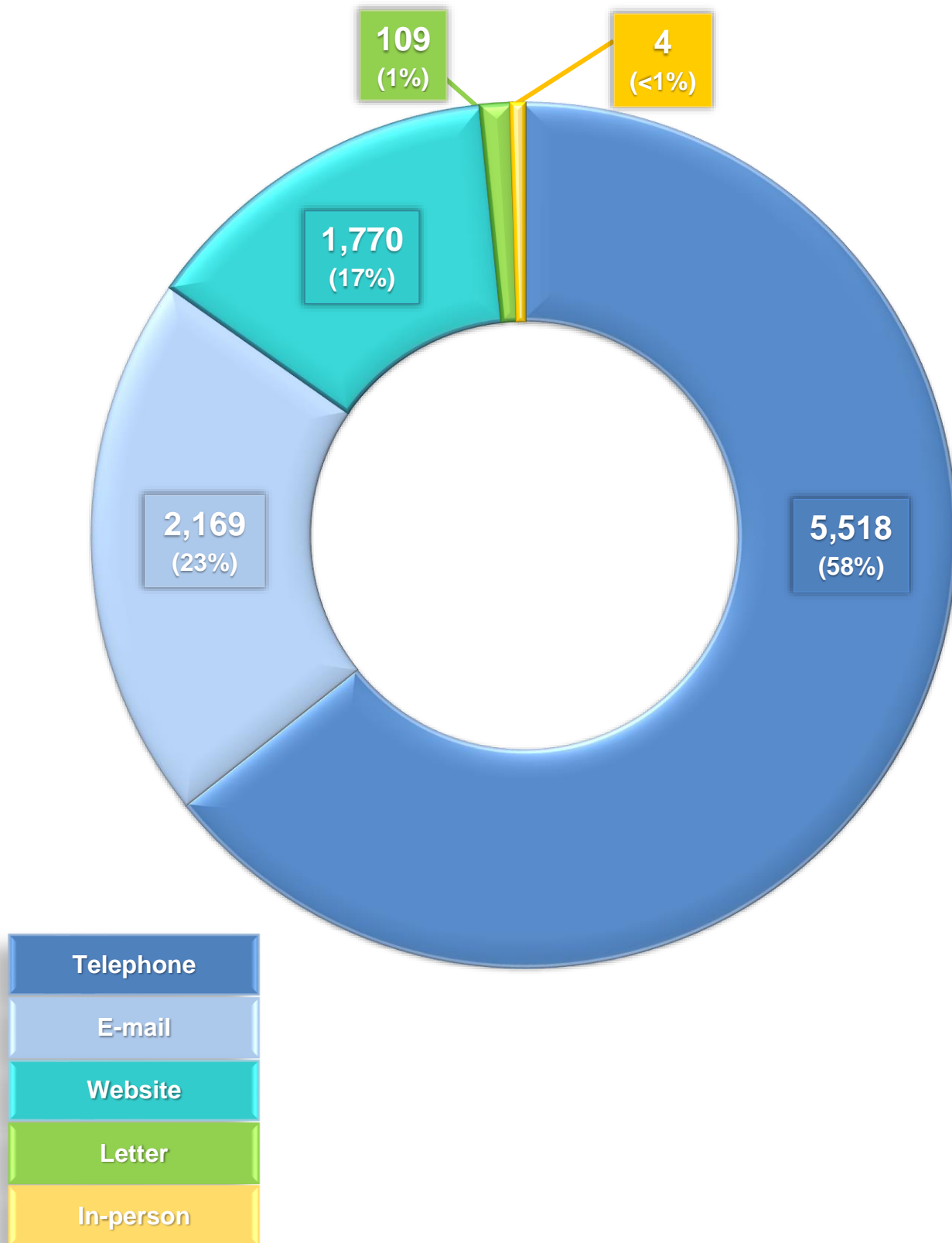
IIAMS is a Department-developed web application that manages and documents all aspects of the audit process, including planning, fieldwork, reporting, and follow-up. It simplifies and centralizes working paper documentation in multiple formats and enables reviewing, storing, and sharing of work performed by Internal Audit Section staff. Furthermore, IIAMS provides an effective process for tracking audit hours and documenting required continuing professional education and other training. As of the end of the fiscal year, IIAMS entailed approximately **48** users from **11** state agencies, including the Department.



## INVESTIGATIONS SECTION

### Intake Unit

The Intake Unit handles incoming calls and reviews all complaints or requests for assistance received by the Investigations Section via telephone, e-mail, website, letter, or in-person. The Intake Unit reviewed a total of **9,570** complaints or requests for assistance, received in the following manner:



## Investigations Unit

The Investigations Unit conducts Whistle-blower determinations to identify whether complainants and the information they disclose meet the requirements of the Whistle-blower's Act. Every complaint received is evaluated for Whistle-blower status. Whenever an eligible complainant does not specifically report under mandatory reporting requirements per Children and Families Operating Procedure (CFOP) 180-4, an interview with the complainant is conducted and a determination made as to whether the information disclosed is the type of information described in § 112.3187(5), F.S. The Investigations Unit conducted **88** such Whistle-blower determinations.

The Investigations Unit initiates investigations or management reviews, including those filed under the Whistle-blower's Act or matters involving sexual harassment allegations, when violations of statute, rule, policy, and/or contract provisions are alleged. While investigations are administrative in nature, potential criminal violations may be discovered during the investigative process. When a determination is made that the subject of an investigation has potentially committed a criminal violation, the investigation is coordinated with the Florida Department of Law Enforcement (FDLE) or appropriate local law enforcement agency for criminal investigation.

## Investigations and Management Reviews

55	Cases were opened for investigation or management review
43	Cases were completed
93	Allegations were investigated or reviewed



Included in the **43** cases completed were the following:

### Whistle-blower Investigations

There were **two (2)** investigations completed in accordance with the Whistle-blower's Act.

### Sexual Harassment Investigations

There were **seven (7)** investigations completed in accordance with CFOP 60-10, Chapter 5, *Unlawful Harassment and Unlawful Sexual Harassment*.

## Recommended Corrective Actions

Based on the investigation or management review, the Investigations Unit may make recommendations in the form of corrective actions. The recommendations are for the purpose of process improvement and are made to Department or provider management. Final reports, including recommendations, are sent to all appropriate parties and corrective actions are tracked to completion. A total of **38** corrective actions, entailing **115** recommendations, were issued by the Investigations Unit.

## Personnel Actions Associated with Investigations and Management Reviews

Department personnel actions or measures taken by the Florida Certification Board (FCB) may occur as a result of allegations reported to the OIG or investigations or management reviews completed by the OIG. The following actions occurred at the discretion of management, the employees, or the FCB:

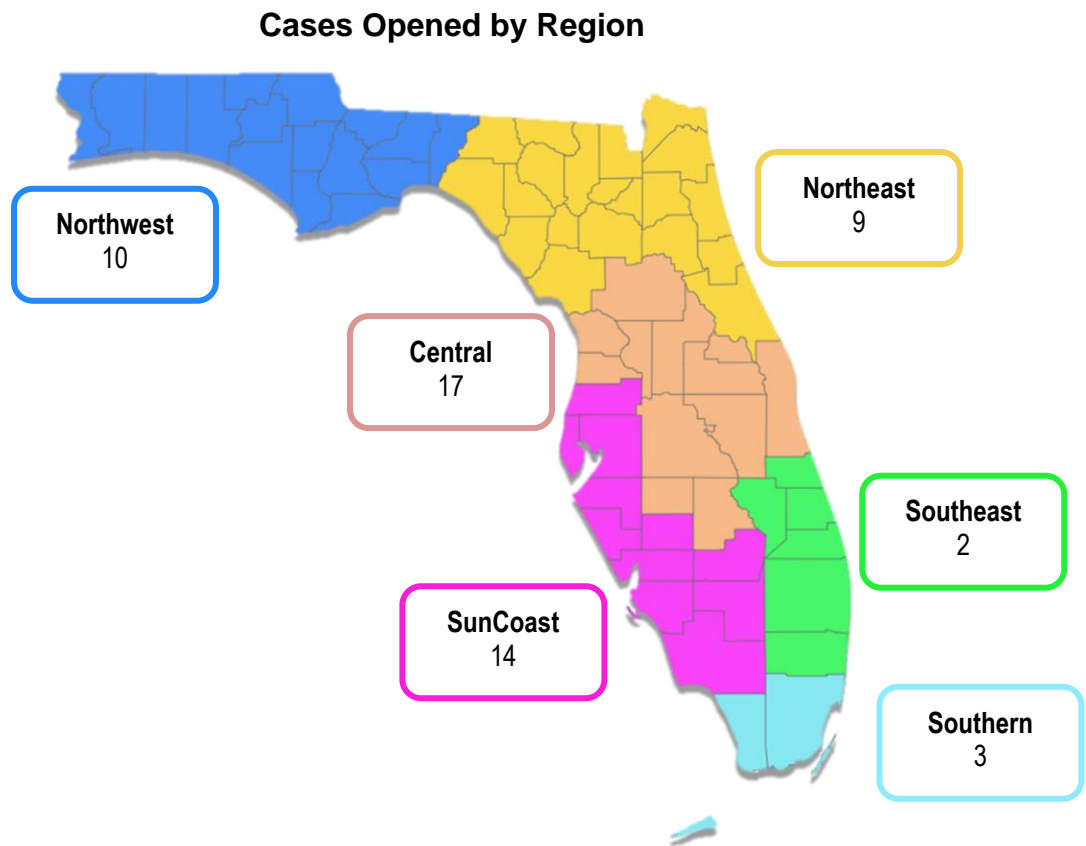
### Personnel Actions

- 21** Resignations
- 14** Terminations
- 1** Written Counseling
- 1** Written Reprimand

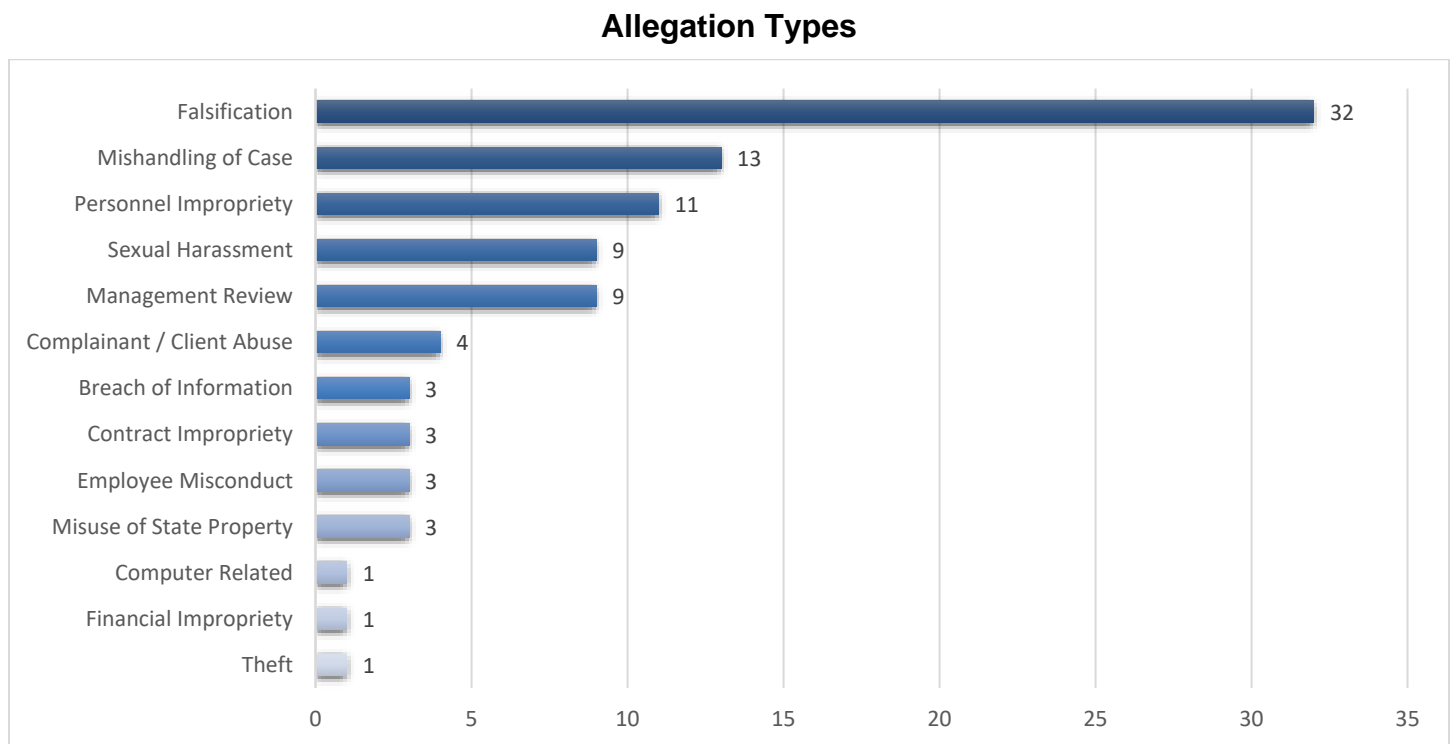
### FCB Actions

- 14** Revocations
- 5** Open Ethics Investigations
- 1** Expiration
- 1** Inactive

The following chart provides a comparative analysis of the **55** cases opened by Region:



The allegation types and corresponding **93** allegations investigated for closed cases are as follows:



## **Public Records Requests**

Responded to **99** public records requests under Chapter 119, F.S.

## **Inspector General Reference Checks / Database Checks for Prior Investigations**

Current and former Department and provider employees being considered for rehire, transfer, promotion, or demotion are screened to determine whether they were the subject of an OIG investigation that resulted in supported findings. The OIG processed **4,918** such reference checks.

## **Inspector General Outreach Program**

The Investigations Unit offers an outreach program to educate management and staff of the Department and providers on the role of the OIG. The training sessions entail when and how to report suspected employee wrongdoing, protection afforded under the Whistle-blower's Act, and how to recognize violations of statute, rule, policy, or contract. The OIG completed **32** training sessions, involving **1,468** individuals, with Department employees and/or contracted and subcontracted providers.

## APPENDIX

### Summary of Internal Audit Projects Issued

#### **Project #A-2122DCF-120: Allowable Costs in Fixed Price Contracts**

The objective of this audit included:

- Determining if the Department of Children and Families (Department) had adequate policies and procedures in place to validate whether fixed price funds paid to providers were expended appropriately.

The scope of this audit included the review of policies, procedures, and practices in effect during Fiscal Year (FY) 2020-2021 and related activities through the end of audit fieldwork, as well as testing of selected fixed price contract payments for FY 2020-2021.

The audit disclosed the following:

- There were 13 instances where the Department did not have adequate policies and procedures in place to validate whether fixed prices funds paid to providers were expended appropriately (i.e., allowable, reasonable, and necessary).

Management concurred with the results of the audit.

#### **Project #A-2122DCF-130: Contractor Accountability – Contract Management Processes**

The objectives of this audit included:

- Determining if contract managers complied with certification requirements in accordance with Chapter 287 and § 402.7305, Florida Statutes (F.S.), and guidance from the “Department of Children and Families Procurement and Contracting Playbook” (Department Playbook).

The scope of this audit included the review of Department contract management and monitoring policies, procedures, and practices in effect July 1, 2020 through the end of audit fieldwork.

The audit disclosed the following:

- Contract managers did not consistently follow contract monitoring procedures regarding review of provider performance and compliance with contract requirements.
- The Bureau of Contract Administration did not consistently ensure contract managers conducted required contract oversight and management in accordance with state law and the Department Playbook.

Management concurred with the results of the audit.

#### **Project #A-2223DCF-071: Single Audit Compliance by Contracted Service Organizations**

The objective of this audit included:

- Determining whether Department recipients of pass-through federal and/or state financial assistance established appropriate policies and procedures to ensure compliance with the subrecipient monitoring requirements of the federal Office of Management and Budget Uniform Guidance, the State of Florida Single Audit Act, Rules of the Auditor General, and Department operating procedures.

The scope of this audit included the review of selected policies, procedures, and practices of Department recipients of pass-through federal and/or state financial assistance, in effect during the



period July 1, 2021 through June 30, 2022, including related activities through the end of audit fieldwork.

The audit disclosed the following:

- Seven of the 20 recipients reviewed did not effectively implement policies and procedures to reasonably ensure compliance with 2 Code of Federal Regulations (CFR) § 200.332(d) and 2 CFR § 200.303.
- Contrary to the Department standard contract and Department operating procedures, nine of the 20 recipients reviewed entered into subcontracts without prior written approval of the Department.

Management concurred with the results of the audit.

### **Project #A-2324DCF-017: Disaster Recovery**

The objectives of this confidential audit<sup>10</sup> included:

- Determining whether the disaster recovery plan was maintained in alignment with the current requirements.
- Assessing whether the disaster recovery plan was subject to periodic testing.
- Confirming that data centers and backup procedures were established and operational.
- Ensuring that roles and responsibilities were clearly identified and documented.

The scope of this confidential audit included the review of Department policies, procedures, and practices related to disaster recovery in effect during the period of January 1, 2022 through June 30, 2023.

Pursuant to § 282.318(4)(g), F.S., this report is confidential and exempt from § 119.07(1), F.S.

### **Project #A-2324DCF-085: Office of Inspector General Data Exchange Memorandum of Understanding (MOU) #HSMV-0306-19**

The objectives of this audit included:

- Determining whether the Department had adequate controls in place to safeguard personal data from unauthorized access, distribution, use, modification, or disclosure in compliance with the requirements of the MOU #HSMV-0306-19 and applicable laws.
- Certifying whether Quarterly Quality Control Review Reports were completed and maintained with supporting documentation.
- Certifying that all deficiencies and/or issues found during the audit were corrected and measures enacted to prevent recurrence.

The scope of this audit included the review of policies, procedures, and practices in effect during the period of December 21, 2021 through the end of audit fieldwork.

The audit disclosed the following:

- In general, internal controls were adequate to safeguard personal data from unauthorized access, distribution, use, modification, or disclosure.

Management concurred with the results of the audit.

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<sup>10</sup> Pursuant to § 282.318(4)(g), F.S., this report is "confidential information and exempt from § 119.07(1), F.S., except that such information shall be available to the [Auditor General (AG)], the Cybercrime Office of the [Florida Department of Law Enforcement (FDLE)], the Division of State Technology within the [Department of Management Services (DMS)], and, for agencies under the jurisdiction of the Governor, the [Chief Inspector General (CIG)]."

## **Project #A-2425DCF-021: Triennial Enterprise Contract Audit**

The objectives of this audit included:

- Evaluating Department contracts for compliance with Chapter 287, F.S., and other applicable procurement statutes.
- Analyzing the overall Department contracting process to identify any trends in vendor preference.

The scope of this audit consisted of contracts procured under Chapter 287, F.S., and executed during FY 2021-2022, FY 2022-2023, and FY 2023-2024. The audit focused on standard two-party agreements, three or more party agreements, revenue agreements, and master agreements.

The audit disclosed the following:

- Review of the testing population identified no patterns of vendor preference.
- In general, Department controls and compliance with applicable procurement statutes were adequate for contracts awarded through the competitive solicitation methods.

Management concurred with the results of the audit.

## **Follow-up to Prior Internal Audit Reports Issued**

### **Project #A-2122DCF-120: Six-Month Follow-up to Allowable Costs in Fixed Price Contracts**

The audit disclosed 13 instances in which the Department did not have adequate policies and procedures in place to validate whether fixed price funds paid to providers were expended appropriately (i.e., allowable, reasonable, and necessary). The findings of the audit are as follows:

Finding #1: Contract #GPZ47 – Improper Carryforward of Emergency Solutions Grant - CV Funds.

- Recommendation: Fully Implemented.

Finding #2: Contract #BPZ12 – Unallowable Payments of Contract Funds Due to Improper Subcontracting.

- Recommendation: Risk Accepted.

Finding #3: Contract #GJ509 – Overpayment of Contract Funds.

- Recommendation: Fully Implemented.

Finding #4: Contract #LJ958 – Unnecessary Costs.

- Recommendation: Fully Implemented.

Finding #5: Contract #LH292 – Unearned Contract Funds.

- Recommendation: In Progress.

Finding #6: Contract #LH813 – Reasonableness of Medication-Assisted Treatment Costs.

- Recommendation: In Progress.

Finding #7: Contract #LD987 – Improper Carryforward of State Opioid Response Funds.

- Recommendation: Risk Accepted.

Finding #8: Contract #LD996 – “Stabilization” Costs.

- Recommendation: In Progress.

Finding #9: Contract #LH776 – Provider Management Structure - Ability to Continue as a Going Concern.

- Recommendation: In Progress.

Finding #10: Department Playbook – Lacked Policies and Procedures Regarding Procurement by a Request for Application.

- Recommendation: Fully Implemented.

Finding #11: Contracts Not Closed Out in Accordance with Department Policy.

- Recommendation: Fully Implemented.

Finding #12: Enhancements Needed to Effectively Monitor Budget-to-Actual Expenditures.

- Recommendation: In Progress.

Finding #13: Contract #LH342 – Contractor Timesheets and Conflict of Interest Questionnaires.

- Recommendation: Fully Implemented.

**Project #A-2122DCF-130: Six-Month Follow-up to Contractor Accountability – Contract Management Processes**

Finding #1: Contract managers did not consistently follow contract monitoring procedures regarding review of provider performance and compliance with contract requirements.

- Recommendation #1: Fully Implemented.

Finding #2: The Bureau of Contract Administration did not consistently ensure contract managers conducted required contract oversight and management in accordance with state law and the Department Playbook.

- Recommendation #2: Fully Implemented.
- Recommendation #3: Fully Implemented.

**Project #A-2223DCF-071: Six-Month Follow-up to Single Audit Compliance by Contracted Service Organizations**

Finding #1: Seven of the 20 recipients reviewed did not effectively implement policies and procedures to reasonably ensure compliance with 2 CFR § 200.332(d) and 2 CFR § 200.303.

- Recommendation #1: In Progress.

Finding #2: Contrary to the Department standard contract and Department operating procedures, nine of the 20 recipients reviewed entered into subcontracts without prior written approval of the Department.

- Recommendation #2: Fully Implemented.

## **External Audit Liaison Activities Initiated**

### **Florida Auditor General**

- Operational Audit – FY 2024-2025
- State of Florida Federal Awards Audit – FY 2024-2025
- State of Florida Financial Statement Audit – FY 2024-2025

### **Office of Program Policy Analysis and Government Accountability**

- Human Trafficking Services and Funding
- Multi-Disciplinary Teams
- Commercial Sexual Exploitation of Children
- Managing Entities

### **Department of Management Services**

- Retirement Compliance

### **U.S. Department of Agriculture**

- Florida's Use of Supplemental Nutrition Assistance Program Administrative Funds for Participants' Benefits

## **External Audit Reports Issued**

### **Florida Auditor General**

2025-162                      State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards

### **Office of Program Policy Analysis and Government Accountability**

24-04                      Commercial Sexual Exploitation of Children: 2025

# Summary of Investigations and Corrective Actions Completed

## Headquarters

2023-0025 WB A contracted provider is not meeting their mail processing service level agreements pursuant to purchase orders and/or contracts. **Investigation Terminated.** The contracted provider does not have the required quantity of envelopes to process mail timely pursuant to the purchase orders and/or contracts. **Investigation Terminated.** The contracted provider does not maintain the required labor to facilitate mail processing pursuant to the purchase orders and/or contracts. **Investigation Terminated.** The contracted provider is not providing all available postage discounts as required in the State Term Contract. **Investigation Terminated.**

**Corrective Action:** The investigation was terminated based on information that there was no potential for the investigation to yield further recommendations to make state government more efficient and effective, the State Term Contract with the provider was not renewed by DMS, the Department launched a Request for Proposal to identify a new vendor and only continues to work with the contracted provider until a new vendor can be identified, and as all indications are that the contracted provider remedied their issues, there are no existing examples of specific harm that warrant civil pursuit. Based on recommendations that the Department has methodologies in place to confirm that deliverables are being completed by vendors and require vendors to provide reliable data to ensure that deliverables are completed and paid for accordingly, effective July 1, 2025, the Office of Economic Self-Sufficiency (OES) will hold quarterly meetings between the OES Contract Unit and Data and Information Technology Unit to facilitate ongoing evaluation of the Department mail vendor. The meetings will focus on reviewing data reports, trend analysis, and vendor compliance and documentation.

## Circuit 1

2022-0021 A Child Protective Investigator Supervisor (CPIS) falsified child protective investigation records in Florida Safe Families Network (FSFN) Investigations #2022-075524, #2022-076300, #2022-076739, #2022-076764, #2022-077153, #2022-121384, #2022-130300, and #2022-131230. **Supported.** The CPIS falsified Supervisor Consultation records in FSFN Investigation #2022-139328. **Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. The Florida Certification Board (FCB) was notified and opened ethics investigations into the employee's Child Welfare Protective Investigator and Certified Behavioral Health Case Manager Supervisor certifications but ultimately took no disciplinary action. Based on the additional information that falsification concerns were not timely reported to the Office of Inspector General (OIG), the Northwest Region discussed and reviewed Children and Families Operating Procedure (CFOP) 180-4 at all monthly staff meetings.

## Circuit 2

2022-0010 A Senior Child Protective Investigator (SCPI) falsified child protective investigation records in FSFN Investigation #2021-331632. **Neither Supported Nor Refuted.**



**Corrective Action:** The employee was terminated. The FCB was notified and opened ethics investigations into the employee's Provisional Child Welfare Protective Investigator and Child Welfare Protective Investigator certifications but took no final action. Based on the additional information that the employee's FSFN profile was not timely deactivated, it was explained that the deactivation was initially requested upon the employee's separation but was halted due to ongoing assignments to case shells and providers. On January 3, 2025, the employee's FSFN profile was deactivated.

### Circuit 3

There were no cases closed in Circuit 3 during FY 2024-2025.

### Circuit 4

2024-0041 SH A Child Protective Investigator (CPI) sexually harassed Department employees. **Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and the employee's Provisional Child Welfare Protective Investigator certification expired. Based on information that the employee was previously issued a counseling that was not documented in his personnel file, Circuit 4 managers and supervisors were reminded that employee counseling and disciplinary actions are to be coordinated with Employee Relations and appropriately documented in employee personnel files.

2024-0063 A CPI falsified child protective investigation records in FSFN Investigations #2024-308159, #2024-321441, #2024-329352, #2024-335909, and #2024-336033. **Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. Based on the employee's subsequent employment with the Department of Revenue (DOR), a copy of the report was provided to DOR. The FCB was notified and revoked the employee's Child Welfare Protective Investigator certification.

### Circuit 5

2024-0011 An SCPI falsified child protective investigation records in FSFN Investigations #2024-013323 and #2024-026454. **Supported.** The SCPI falsified child protective investigation records in FSFN Investigations #2023-309715 and #2024-004536. **Neither Supported Nor Refuted.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and the employee's Provisional Child Welfare Protective Investigator and Child Welfare Protective Investigator certifications are both now inactive.

2024-0057 A CPI falsified child protective investigation records in FSFN Investigations #2024-107487 and #2024-209479. **Supported.** The CPI failed to timely document case activity. **Supported.** The CPI falsified child protective investigation records in FSFN Investigations #2024-129179 and #2024-157345. **Not Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. All Circuit 5 staff were reminded at

all-staff meetings and via e-mail of the requirements of Chapter 12-2.a., CFOP 170-1, to document all case activity in FSN no later than two business days after the actual contact or event. The FCB was notified and revoked the employee's Provisional Child Welfare Protective Investigator and Child Welfare Protective Investigator certifications.

## **Circuit 6**

2024-0022 A Family Engagement Specialist of a subcontracted provider falsified client signatures, initial client assessments, and mileage reimbursement requests in case IDs #303326, #303373, and #303516. **Supported.**

**Corrective Action:** The employee was terminated and the employee's personnel file was updated to reflect the findings of the investigation. Based on the additional information that the allegations were not reported to the OIG within two business days of discovery, management reminded all staff of the reporting requirements as indicated in CFOP 180-4. The lead agency also amended the subcontract to reflect the mandatory reporting requirements.

2024-0024 A Case Manager (CM) of a contracted provider was in a personal relationship with a family member of a foster family. **Investigation Terminated.** The CM revealed confidential client information to an individual not entitled to that information. **Investigation Terminated.**

**Corrective Action:** The investigation was terminated based on information that the events occurred and were reported two years prior and the employee was terminated at the time of the provider's discovery of the relationship. The FCB was notified and revoked the employee's Provisional Child Welfare Case Manager and Child Welfare Case Manager certifications.

2024-0046 A Homemaker Aide of a subcontracted provider utilized a client's e-mail for personal use. **Supported.** The Homemaker Aide falsified activity logs. **Neither Supported Nor Refuted.** The Homemaker Aide made unauthorized purchases with client funds and solicited money from a client. **Neither Supported Nor Refuted.**

**Corrective Action:** The employee was terminated and the employee's personnel file was updated to reflect the findings of the investigation. Based on the lack of accountability controls on SALs, management implemented a process for taking photographs of receipts. All SALs are now reviewed and confirmed as completed.

## **Circuit 7**

2023-0027 The Department did not take appropriate steps in regard to mold in the Daytona Beach Service Center. **Investigation Terminated.**

**Corrective Action:** The investigation was terminated based on information that the Department properly tested for mold everywhere employees were stationed, the issues of mold and employee health concerns were raised to the appropriate hierarchy, and appropriate decisions were made relative to how and when employees returned to the building.

2023-0040 A CPI misused his position by appearing at a client's home in uniform demanding to see the children when there was no existing child protective investigation. **Supported.** The CPI accessed FSN Case ID #101116809 without a legitimate

business reason. **Not Supported.** An SCPI misused her position by appearing at a client's home in uniform demanding to see the children when there was no existing child protective investigation. **Not Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and opened ethics investigations into the employee's Provisional Child Welfare Protective Investigator and Child Welfare Protective Investigator certifications.

2024-0017 SH A Children's Legal Services (CLS) Paralegal Specialist sexually harassed a Department employee. **Not Supported.** A CLS Managing Attorney and CLS Attorney Supervisor sexually harassed a Department employee. **Not Supported.**

**Corrective Action:** Based on alleged explicit case conversation at a holiday luncheon, CLS Regional Directors reminded all CLS staff to be considerate of the perception of other employees when discussing case information, particularly that of an explicit nature.

2024-0052 A CM of a contracted provider falsified child protective supervision records in FSFN Case ID #103288523. **Supported.** The CM falsified child protective supervision records in FSFN Case ID #100853775. **Not Supported.**

**Corrective Action:** The employee was terminated and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and revoked the employee's Provisional Child Welfare, Child Welfare Protective Investigator, and Child Welfare Case Manager certifications. Based on the employee's reimbursement of travel expenses for home visits she did not conduct, recoupment was considered; however, due to the employee being terminated, there were no outstanding travel claims from which to recoup the overpaid amount.

2024-0055 SH A Director of Operations of a subcontracted provider sexually harassed other employees. **Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. Based on testimony that there appeared to be an environment that included offensive jokes, inappropriate touching, and insults or put-downs, management have updated the Human Resources (HR) policy and training plan to reflect the requirement for annual training on sexual harassment awareness and the requirements of Chapter 5, CFOP 60-10.

## **Circuit 8**

2022-0040 A Family Care Counselor of a subcontracted provider falsified child protective supervision records in FSFN Case IDs #101358151, #102599862, and #102617209. **Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. Based on the additional information that suspected falsification was not reported to the OIG within two business days of discovery, the lead agency met with all of its subcontracted providers to review the OIG reporting requirements.

## Circuit 9

2023-0053

A Family Support Worker (FSW) engaged in additional employment outside state government without approval. **Supported.** The FSW falsified her People First timesheet. **Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. Employee relations does not plan on seeking recoupment of \$1,031.62 in salary overpaid to the employee. Program Administrators were provided communication and subsequently discussed at all-staff meetings a process for employees to accurately document daily work and reminded employees to accurately document all hours worked and receive written approval from the delegated authority prior to accepting additional employment.

2024-0009

A CM of a subcontracted provider falsified child protective supervision records in FSFN Case IDs #100501053 and #100547786. **Supported.**

**Corrective Action:** The employee was terminated and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Case Manager certification. Based on the employee being overpaid \$24.10 in mileage for a falsified home visit, a certified letter was sent to the employee in an attempt to recoup the payment for mileage; however, the employee did not respond to the letter.

2024-0026

A CPI falsified child protective investigation records in FSFN Investigations #2024-146429, #2024-141222, and #2024-143226. **Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and revoked the employee's Child Welfare Protective Investigator certification.

## Circuit 10

2023-0024

A Director of Dependency, CM Supervisor, and CM inappropriately placed a child in the home of a CPI in violation of a court order placing the child in licensed foster care. **Not Supported.** A CPI created a conflict of interest by accepting the placement of a Department client in her home without reporting the placement to the Department. **Not Supported.**

**Corrective Action:** The Office of Child and Family Well-Being is developing and implementing a policy as it relates to employees when children are placed in their care through dependency action.

2024-0032

A Dependency Case Manager (DCM) of a subcontracted provider falsified child protective supervision records in FSFN Case IDs #102939911 and #102944980. **Neither Supported Nor Refuted.**

**Corrective Action:** The employee resigned. Based on information that case activity was not timely documented in FSFN, all subcontracted provider staff were notified in person, via e-mail, and via Microsoft Teams chat of the requirements of Rule 65-30.007, Florida Administrative Code (F.A.C.), and Chapter 12-2.a., CFOP 170-1, to update FSFN with case activity no later than two business days after the actual

contact or other event. The FCB was notified and revoked the employee's Provisional Child Welfare Case Manager certification.

2025-0008 A CPIS falsified child protective investigation records in FSFN Investigations #2024-184435, #2024-185377, #2024-208763, and #2024-294264. **Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. Based on the falsifications relating to documentation of case closure consultations, training on such was provided to all Circuit 10 CPIs and SCPIs. The FCB was notified and revoked the employee's Provisional Child Welfare Protective Investigator and Child Welfare Protective Investigator certifications.

## **Circuit 11**

2023-0004 A DCM of a subcontracted provider falsified child protective supervision records in FSFN Case IDs #102504981 and #102714427. **Supported.** The DCM breached confidential client information by bringing her child to client home visits. **Supported.** The DCM falsified child protective supervision records in FSFN Case IDs #100079088, #102054004, and #102694077. **Neither Supported Nor Refuted.**

**Corrective Action:** The employee was terminated and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Case Manager and Child Welfare Case Manager certifications.

2023-0031 A CPI falsified child protective investigation records in FSFN Investigation #2022-351944. **Supported.**

**Corrective Action:** The employee was terminated and the employee's personnel file was updated to reflect the finding of the investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Protective Investigator certification. Based on the additional information that the employee copied and pasted from previous case notes, a tip sheet for entering case notes was sent to all Southern Region child protection staff.

2024-0042 An Economic Self-Sufficiency Specialist I engaged in inappropriate contact with a Department client. **Neither Supported Nor Refuted.**

**Corrective Action:** The employee resigned.

2024-0043 A CPI exhibited conduct unbecoming a Department employee. **Supported.** The CPI misused her position in an attempt to influence her child's school. **Not Supported.**

**Corrective Action:** The employee was issued a written reprimand and the employee's personnel file was updated to reflect the findings of the investigation.

## **Circuit 12**

There were no cases closed in Circuit 12 during FY 2024-2025.



### Circuit 13

2024-0015 SH A Behavioral Health Technician of a subcontracted provider sexually harassed a client. **Neither Supported Nor Refuted.**

**Corrective Action:** The employee resigned. Based on provider policy permitting male employees to enter the rooms of female patients, the policy was updated to add that staff of the same sex as the client should complete 15-minute observations whenever possible and that if staff of the opposite sex need to enter a client's room that is not under surveillance, an additional staff member must accompany them whenever possible.

2025-0009 A CPI used a state vehicle for personal purposes. **Supported.** The CPI used a Wright Express (WEX) card for personal purposes. **Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. A recoupment letter was sent to the employee in an effort to recoup \$76.85 in fuel expenses and the matter was referred to the State Attorney's Office. The FCB was notified and opened an ethics investigation into the employee's Provisional Child Welfare certification.

### Circuit 14

There were no cases closed in Circuit 14 during FY 2024-2025.

### Circuit 15

2024-0004 A CPI utilized state-owned vehicles for personal use without a legitimate business reason. **Supported.**

**Corrective Action:** The employee was placed on a Corrective Action Plan and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and took no action on the employee's Provisional Child Welfare Protective Investigator and Child Welfare Protective Investigator certifications.

2024-0012 A CPI falsified child protective investigation records in FSFN Special Conditions Report #2024-067164. **Supported.** The CPI created a conflict of interest by placing children on her caseload with a family member. **Supported.** The CPI breached confidential information by placing children on her caseload with a family member. **Supported.**

**Corrective Action:** The employee was terminated and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Protective Investigator and Child Welfare Protective Investigator certifications.

### Circuit 16

There were no cases closed in Circuit 16 during FY 2024-2025.

### Circuit 17

2024-0036 A CPIS misused his position by unlawfully interfering with the custody of a child. **Supported.** A CPI misused her position by unlawfully interfering with the custody of a child. **Not Supported.** The CPIS falsified a Take Into Custody Order (TICO). **Not Supported.** The CPI falsified a TICO. **Not Supported.**



**Corrective Action:** The employee was terminated and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and opened ethics investigations into the employee's Provisional Child Welfare, Provisional Child Welfare Protective Investigator, and Child Welfare Protective Investigator certifications.

### **Circuit 18**

2023-0014 WB A Senior Director of Quality Assurance, Performance, and Training of a contracted provider, three Supervisors of a subcontracted provider, and a Director of Prevention and Diversion of another subcontracted provider directed employees assigned to or working on FSFN Case IDs #101576138, #101725037, #101959581, #102315647, #102559737, and #102599062 not to report suspected child abuse, abandonment, or neglect to the Florida Abuse Hotline (Hotline) as required. **Not Supported.**

**Corrective Action:** Based on a seven-day delay in initiating a Hotline report in FSFN Case ID #101576138 and testimony that not all employees understood the difference between new maltreatments that necessitated a report to the Hotline and "a[n] insufficient safety plan or a continuation of family conditions associated with the danger threats" that are not a basis for a call to the Hotline pursuant to CFOP 170-1, two trainings were provided to all staff and a specific scenario-based training for all case management staff, diversion staff, Quality Management, and Operations in the circuit was developed to specifically work through confusion as to when to call in a Hotline report.

2023-0028 A DCM of a subcontracted provider falsified child protective supervision records in FSFN Case ID #101196021. **Supported.** The DCM falsified child protective supervision records in FSFN Case IDs #100821177 and #102675337. **Neither Supported Nor Refuted.**

**Corrective Action:** The employee was terminated and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Case Manager and Child Welfare Case Manager certifications.

### **Circuit 19**

2023-0021 A CM of a subcontracted provider falsified child protective supervision records in FSFN Case ID #102878459. **Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and revoked the employee's Provisional Child Welfare Case Manager and Child Welfare Case Manager certifications.

2024-0016 A CM of a contracted provider falsified timesheets. **Supported.** The CM held outside employment without management knowledge or approval. **Supported.** The CM is a partner in a mental health counseling agency, which constitutes a conflict of interest. **Not Supported.**

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and revoked

the employee's Provisional Child Welfare Case Manager, Child Welfare Case Manager, and Certified Behavioral Health Technician certifications.

2024-0018 A CM and CM Supervisor of a contracted provider failed to file a mandatory report of suspected abuse of a child with the Hotline. **Not Supported**.

**Corrective Action:** No action required.

## **Circuit 20**

2024-0047 SH A Senior Director of a contracted provider sexually harassed a subordinate employee. **Neither Supported Nor Refuted**. The Senior Director engaged in a sexual relationship with a subordinate employee. **Supported**.

**Corrective Action:** The employee was terminated and the employee's personnel file was updated to reflect the findings of the investigation. The FCB was notified and took no action on the employee's Child Welfare Protective Investigator certification.

2024-0062 An employee of a subcontracted provider stole donations and hid food from residents. **Investigation Terminated**. The employee smoked marijuana in front of minor clients. **Investigation Terminated**. A CM of the subcontracted provider instructed staff to throw away a medication log before a county audit. **Investigation Terminated**. Unidentified employees of the subcontracted provider falsified medication records. **Investigation Terminated**. Board members of a contracted provider failed to take action when notified of wrongdoings at the subcontracted provider. **Investigation Terminated**.

**Corrective Action:** The investigation was terminated based on a lack of specific information provided by the complainant resulting in the inability to follow-up on the allegations.

## **Institutions**

2022-0031 SH A Florida State Hospital (FSH) Senior Physician - Primary Care sexually harassed a Department employee. **Supported**.

**Corrective Action:** The employee resigned and the employee's personnel file was updated to reflect the findings of the investigation. The Department of Health, Division of Medical Quality Assurance was notified and took no action on the employee's Area of Critical Need Medical Doctor license.

2023-0041 An FSH Psychological Services Director instructed staff to conduct resident searches in violation of Department policy. **Supported**. An FSH Mental Health Hospital Administrator instructed staff to conduct resident searches in violation of Department policy. **Supported**. An FSH Registered Nursing Consultant-Risk conducted resident searches in violation of Department policy. **Supported**.

**Corrective Action:** The Hospital Administrator resigned. All employee's personnel files were updated to reflect the findings of the investigation. Based on information that CFOPs, One Hospital Operating Procedures (OHOPs), and Florida State Hospital Operating Procedures (FSHOPs) did not align with the requirements of F.A.C. pertaining to contraband control, the FSH Policy Committee reviewed and made the necessary updates to the existing policies and protocols. Based on Physician's

Orders and Progress Event Notes not being entered into resident files timely, the FSH Medical Executive Director worked with all medical and psychiatric providers to review existing note entries to ensure timeliness.

2024-0048 SH An FSH Institutional Security Specialist Shift Supervisor sexually harassed a subordinate employee. ***Neither Supported Nor Refuted.***

**Corrective Action:** Based on testimony that the employee's behavior and language with subordinate employees was inappropriate and additional information regarding a purported hostile work environment, the employee was required to complete Employee Refresher, Preventing Sexual Harassment for All Employees, and Preventing Sexual Harassment for Managers and Supervisors trainings. Due to testimony alleging that shift assignments were being designated by race or gender, all shift assignments were analyzed and confirmed to be appropriately and fairly designated without regard to race or gender.

## Summary of Management Reviews and Corrective Actions Completed

2020-0011 A CIG review was initiated at the request of Governor DeSantis to examine the spending practices of a contracted provider and its “exorbitant compensation payouts, failures of leadership, misuse of state dollars, and breach of public trust.” The CIG, in turn, requested that the OIG conduct a review.

Following an extensive review process, the OIG determined that contracted provider executive compensation was in violation of federal law, state law, contractual agreements, bylaws, and policies, and that the contracted provider retained unearned salary funds received from the Department and used the funding to pay for additional unallowable compensation in calendar years 2016, 2017, 2018, and 2019. The OIG further determined that the contracted provider imposed fines related to subcontractor monitoring non-compliance findings, failed to remit interest earned on state and federal funds advanced by the Department, imposed membership fees upon subcontracted providers as a requirement to receive funding, comingled public and private funds, loaned its foundation significant funds with no supporting evidence of its repayment, provided conflicting information on its Internal Revenue Service (IRS) Form 990 filings, and used the same external auditor for an extended period of time with no rotation. In addition, the OIG determined that contracted provider board members, specifically the Executive Committee, did not exercise their fiduciary duties and the contracted provider and its board violated Sunshine Law requirements involving board meetings. Finally, the OIG determined that there was a lack of transparency on the part of the contracted provider with regard to subcontractor funding and did not comply with statutory and contractual agreements to provide documents to the OIG.

### **Corrective Action:**

**The Chief Financial Officer and Board Chairperson were both terminated. The Chief Executive Officer and the Chief Operating Officer both resigned.**

**Based on the determination that the contracted provider executive compensation was in violation of federal law, state, law, contractual agreements, bylaws, and policies, and that the contracted provider retained unearned salary funds received from the Department to pay for additional unallowable compensation in calendar years 2016, 2017, 2018, and 2019, the OIG recommends that the Department Secretary consider requiring the following, by contract, from all contracted entities:**

- 1. An annual compensation disclosure statement to include total compensation from all sources, detailed by type, source, and amount.**

In accordance with the Department’s Standard Contract, Section 7.13., Executive Compensation, “annually on or before May 1 Provider shall complete and return the Executive Compensation Annual Report (Form PCMT-08), located at: <https://www.myflfamilies.com/general-information/contracted-client-services/library>.” This requirement applies to contracts where the Provider is operating a program. In such cases, detailed budgets are necessary to ensure transparency, fiscal accountability, and alignment with program objectives. Budget modifications must also receive prior approval from the Department to maintain compliance with funding and programmatic requirements.

This policy and oversight of this issue is further strengthened by the contract unit and the program certification monitoring unit with the domestic violence program working in tandem to carefully review documentation and any variances as mentioned later in this report. Variances and significant changes require multi-layer review and approval by the program teams and are escalated to leadership when appropriate.

**2. Budgets to include line-item detail and that budget changes be approved by the Department.**

The Method of Payment and Payment Terms sections of the Department Standard Contract Part 1 and Part 2 will be updated to reflect the requirement for line-item budget detail and Department approval for changes.

**3. Quarterly expenditure reports be reconciled with the agency budget with line-item detail and be approved by the contract manager prior to payment.**

For fixed rate contracting this is the required protocol and practice. Each quarter, providers are required to submit documentation of actual expenditures incurred during the previous quarter, by line item, supported by the provider's general ledger. Contract Managers review the expenditures reported for reasonableness and allowability. Contract Managers provide feedback to providers along with their approval of the quarterly report.

**4. Variances between budgeted and actual expenditures be documented and reviewed for appropriate action.**

This is the protocol of the Department, to review variances and discrepancies and review for appropriate action. If a variance is discovered between the budget and actual expenditures, the Contract Manager discusses the discrepancy with the provider. If all expenditures are reasonable, allowable and necessary, the provider is required to submit a budget modification for approval, including justification for the modification. Any discrepancies determined to be unallowable or inappropriate must be rectified by the provider immediately, including submission of a revised expenditure report and general ledger demonstrating the removal of the unallowable or inappropriate expenditures from Department funds and reallocation to another funding source; or repayment of funds if determined as unallowable.

**5. On a quarterly basis, identify any payments in addition to annual salary made to employees or officers.**

The Office of Community Services is developing a process to collect and review disclosures from contracted providers on a quarterly basis to identify any additional payments (such as bonuses, stipends, or other forms of compensation) made to employees or officers beyond their annual salaries. This measure is intended to enhance transparency and ensure that compensation practices align with contract terms and applicable regulations.

**Based on the information that the contracted provider imposed fines related to monitoring non-compliance findings, the OIG recommends that the Department Secretary:**

- 6. Consider prohibiting a contractor from imposing fines on subcontracted entities; rather, require the imposition of financial consequences in the form of withholding payment from the contractor.**

The Department contracts are structured to include financial consequences tied to performance, such as withholding payment for failure to meet established measures and have been strengthened across programs to ensure a focus on accountability.

**Based on the determination that the contracted provider failed to remit interest earned on state and federal funds advanced by the Department, and the information that the contracted provider imposed membership fees upon centers as a requirement to receive funding, the OIG recommends that the Department Secretary:**

- 7. Consider requiring contract managers to verify that interest earned on public funds is documented as public, not private, income and remitted to the Department.**

Section 9.5.4., Advance Payment Management, of the Department Playbook states the following:

Per s. 216.181(16) (b), F.S., any interest earned by the Provider on such advance payments is to be returned to the Department or applied against the Department's obligation to pay the contract.

The statute also establishes a requirement that the benefit/proceeds of the interest-bearing account flow to the Department. The Contract Manager may select one of two methods for collecting this interest.

- The first method is straightforward in that the Provider returns any interest earned on the excess advance to the Department by check.
- The second method employs an offsetting principle. If this method is chosen, the Contract Manager reviews and approves the invoices for work accomplished (fixed rate) or cost incurred (cost reimbursement) in the normal fashion. The final amount to be paid for a specified monthly invoice is reduced by the amount of interest earned, reported by the Provider. Accordingly, the offset occurs monthly.

The effect of either method is that the Provider will deliver the same number of services originally agreed to and will be paid precisely the same amount as agreed to at the award of the contract.

- 8. Consider not advancing funds beyond the initial year without additional justification and approval for entities contracted for more than one year.**

It is not standard practice for Domestic Violence contracts to provide advances beyond the initial contract year. There are agreement types that require advance payments beyond the first year, such as maintenance agreements, software license agreements, and subscriptions. Advance payments may be made under

s. 215.422(15), F.S., and Rule 69I-40.120(3), F.A.C., by meeting one of the following criteria:

- Advance payment will result in a savings to the State that is equal to or greater than the amount the State would earn by investing the funds and paying in arrears.
- The goods or services are essential to the operation of a state agency and are available only if advance payment is made. (This is the most frequently used at the Department.)

**9. Consider, for contracted providers that distribute funding, including contractual language prohibiting the requirement of payment by funding recipients as a condition of receiving funding.**

The Department Standard Contract Section 4.6, Subcontracting and Assignments, will prohibit providers from requiring payment from funding recipients.

**10. Consider requiring, through contract language that programs receiving incidental revenues include those revenues in their budget and treat any related income as state funding.**

The Department Standard Contract Section 3, Payment Terms, will require programs to report incidental revenues and treat them as state funds.

**Based on the determination that the contracted provider may have used public funds to pay for lobbying expenditures, the OIG recommends that the Department Secretary:**

**11. Consider requiring a quarterly report from contracted providers detailing lobbying expenditures and source(s) of those funds to ensure that public funds are not used for lobbying services.**

The Department added enhanced language in Standard Contract Section 4.3, Use of Funds for Lobbying Prohibited, used for all contracts that clearly prohibits the use of state funds for lobbying, citing statute that outlines the policies and penalties that can result. All expenditures reported are carefully reviewed for allowability and appropriate action taken if funds are used inappropriately.

**Based on the determination that the contracted provider commingled public and private funds, the OIG recommends that the Department Secretary:**

**12. Consider requiring contracted non-profit entities to establish a separate bank account for Department monies so that public and private funds are maintained in separate accounts to ensure fund fidelity.**

Section 5.1.4 of Standard Contract Part 1 requires a financial and compliance audit. This is in accordance with the Florida Single Audit Act. These audits are intended to ensure proper use and accountability of public funds.

While the contract does not currently mandate a separate bank account solely for Department funds, maintaining a clear separation of public and private funds is a best practice and may support greater transparency and compliance. The



Department will need to look further to assess the operational and financial implications of implementing this requirement across nonprofit contracts and whether such a measure would enhance oversight without creating undue administrative burden.

**Based on the determination that the contracted provider loaned the Foundation \$100,000.00 with no supporting evidence of its repayment, the OIG recommends that the Department Secretary:**

**13. Consider prohibiting any loans of public funds to related entities.**

Under Florida law, the use of public funds is subject to strict limitations. Article VII, Section 10 of the Florida Constitution (commonly known as the “No Aid” provision) generally prohibits the state and its subdivisions from lending or giving public money to private entities unless expressly authorized by law and serving a public purpose.

In addition, Section 215.425, F.S., prohibits extra compensation, bonuses, and similar payments not expressly authorized by law or contract. While this statute is not specific to loans, it reinforces the principle that public funds must be expended only as authorized and for legitimate governmental purposes.

Given these legal restrictions, the Department does not permit the use of contract funds for loans to related entities.

**Based on the determination that the contracted provider submitted conflicting information on its IRS Form 990 filings, the OIG recommends that the Department Secretary:**

**14. Consider implementing a contract provision requiring that independent auditors attest to the accuracy of the IRS Form 990 for each Department contracted provider.**

The Department will take this recommendation into consideration.

**Based on testimony and records reviewed that revealed the contracted provider used the same external auditor for an extended period with no rotation, as well as based on the determination that the contracted provider Board members, specifically the Executive Committee, did not exercise their fiduciary duties, the OIG recommends that the Department Secretary consider below:**

The Department is continuing to review considerations pertaining to Board of Directors across the domestic violence center contracts to identify opportunities. There have been steps taken through center monitoring to provide additional technical assistance to strengthen knowledge and performance of center boards. Focus has been on providing guidance including but not limited to fiduciary responsibilities, membership and by-laws, minutes and record keeping, Sunshine laws, director selection and performance, and leadership development.

**15. Consider ensuring that all contracts with an external auditor requirement employ an external auditor rotation of, at a minimum, every three years.**

- 16. Consider implementing a contract provision that contracted provider board of directors, possibly through an audit committee, have responsibility for hiring the external auditor.**
- 17. Consider revising contract language to prohibit the use of external auditors with a real or apparent conflict of interest.**

**Based on the determination that the contracted provider Board members, specifically the Executive Committee, did not exercise their fiduciary duties, the OIG recommends that the Department Secretary:**

- 18. Consider revising contract language to:**
  - Require board training on fiduciary duties and responsibilities.**
  - Require boards to include written procedures for appointments, periodic rotation, maximum terms, and a process to address real or apparent conflicts of interest.**
  - Define what constitutes a conflict of interest and include a provision that prohibits board members with a conflict of interest from serving on the board.**

**To ensure that the board of directors of not-for-profit contractors approve reasonable compensation for the executive leadership team, the OIG recommends that the Department Secretary:**

- 19. Consider implementing a contract provision that requires contracted providers to utilize a compensation policy that includes the following best practices:**
  - A compensation committee be created that is responsible for determining the annual compensation package (salary and benefits) for members of the executive leadership team.**
  - The compensation committee consist of at least one member with access to and an understanding of the budget and funds available for executive compensation.**
  - The compensation committee present the proposed compensation package to the full board for approval and both the terms of the compensation package and approval are documented in the full board's meeting minutes.**
  - Compensation committee members be independent of the organization and, for the prior three years, not have received compensation or monetary payment from the organization as an employee, officer, consultant, or contractor or from any entity directly or indirectly funded by the organization.**
  - Before voting to approve executive compensation, compensation committee members must document available sources of funding for the proposed compensation and approval of such.**

**Based on the determination that the contracted provider and the contracted provider Board violated Sunshine Law requirements involving board meetings, the OIG recommends that the Department Secretary:**

- 20. Consider requiring contracted provider board trainings to encompass public records law.**
- 21. Consider requiring that contracted provider board members be copied on public records requests.**

Thank you for this consideration. The Department is working across programs to develop the best approach to ensure all boards of directors across the network engaged in contracts receive public records requests or are made aware when necessary and appropriate.

- 22. Consider reminding all providers that board meetings are statutorily required to be publicly noticed and records of such maintained, specifically meeting notices and minutes.**

Section 286.011, F.S. – Government in the Sunshine Law, requires that meetings of any board or commission of any state or local agency or authority be open to the public, properly noticed, and that minutes be taken and maintained. Since this requirement is already clearly outlined in statute, the Department will consider issuing a reminder through the assigned Contract Manager to ensure compliance and reinforce the importance of adhering to statutory obligations.

**Based on information that there was a lack of transparency on the part of the contracted provider regarding shelter funding, the OIG recommends that the Department Secretary:**

In response to the considerations outlined below in 23-25, the Department; upon assuming responsibility for contracting and managing the associated funding; immediately shared the existing funding methodology, conducted a comprehensive review with the provider network, and updated the methodology using the most recent census data. To promote transparency and continuous improvement, the Department has collaborated with partners to develop a forward-looking plan for refining the funding model. The Department is currently working with the certified domestic violence centers and the designated coalition, the Florida Partnership to End Domestic Violence (FPEDV), to develop an updated methodology. This revised model will be informed by a survivor needs assessment being conducted by the University of Central Florida through FPEDV, as well as contract performance data from the Department, updated census data, law enforcement reports, and other relevant data sources. Any proposed changes to the funding model will be subject to approval by the Secretary of the Department.

- 23. Consider reviewing the formula or funding distribution method to determine whether it is fair and equitable.**
- 24. Consider requiring that funding amounts and calculations be provided to all subcontracted providers.**

- 25. Consider requiring, through contract provision, better transparency with respect to funding methods and amounts (e.g., quarterly and/or annual funding reports).**

**Based on the determination that the contracted provider did not comply with statutory and contractual agreements to provide documents to the Department OIG, the OIG recommends that the Department Secretary:**

- 26. Consider adding a financial penalty to contract language for failure to comply with contract provisions (i.e., providing all records to the Department OIG upon request).**

Department contracts are structured to include financial consequences.

2021-0044

A management review was initiated to examine whether Department Contract Management and Monitoring processes were sufficient to identify potential risks associated with its contracts with a contracted provider. The management review found that although Department Contract Management and Monitoring processes were within established policies and procedures at the time, weaknesses existed as follows:

- Section 39.903(7), F.S., previously directed the Department to contract with the contracted provider “for the delivery and management of services for the state’s domestic violence program . . .” The Department was unable to terminate the contract without legislative action while this requirement was in place. Effective February 27, 2020, the requirement of this provision for the Department to contract with the provider was removed from F.S.
- Fiscal monitoring of the contract was limited to that of the contract manager, who did not have the requisite fiscal background, nor did she have programmatic knowledge.

Upon terminating the contract, the Department, through its Office of Domestic Violence (ODV), assumed responsibility for all services. Since then, it has enhanced fiscal, programmatic, and contractual monitoring, with the ODV Program Office Quality Assurance section being responsible for fiscal monitoring.

- Contract management, contract monitoring, and fiscal oversight appear to have segmented responsibilities that do not directly work with each other.
- Contract Oversight Unit (COU) monitoring staff responsibilities are limited in scope and primarily focus on contractual requirements. COU monitoring staff are not responsible for fiscal monitoring unless there is a specific need and defined scope, such as payroll records.
- COU is understaffed. COU reported a historical figure of approximately 45 filled positions; however, over time, these positions have been eliminated due to either budget constraints or responsibilities being transferred to other areas. The COU is led by a Chief with two Supervisors and approximately nine Monitors. The Department has approximately 300 to 400 contracts and COU is responsible for monitoring approximately 200 to 300 of those contracts, with only 12 to 15 having a programmatic monitoring per year.

**Corrective Action:**

**Based on the findings that although Department Contract Management and Monitoring processes were within established policies and procedures at the time and identified weaknesses existed, the OIG recommends that the Department Secretary:**

**1. Consider enhancing fiscal monitoring of domestic violence funds through a quality review process.**

The ODV conducts administrative, fiscal, and programmatic monitoring of Certified Domestic Violence Centers to ensure compliance with section 39.903, F.S., Administrative Rule 65H-1, F.A.C, and CFOP 170-25. These statutes, rules, and policies were updated in July 2021 to strengthen the oversight, quality, and accountability within the domestic violence program. This work was previously contracted to the state's prior federally designated domestic violence coalition returning to the Department in 2020.

The Department's ODV directly conducts both contract management duties of the domestic violence center contracts, as well as the certification monitoring duties. These duties are assigned to subject matter experts within the domestic violence program who work in tandem to ensure the highest accountability measures are in place regarding contracted providers. The certification monitoring includes the quality oversight components of the program that ensure centers remain in compliance with the standards expected to serve survivors with quality care and services, while ensuring the maintenance of their state certification.

Fiscal monitoring includes a review of operating checks, credit card payments, employee travel reimbursements, bank statements, and bank reconciliations. Identified deficiencies may result in a Certification Improvement Plan or, for serious repeat issues, a Corrective Action Plan may be issued. Contract Managers participate in the certification and compliance monitoring by attending entrance and exit conferences and accompanying monitor(s) on site visits to ensure consistency of information and monitoring of providers. The documented results of the certification monitoring, along with any required follow-up action are maintained within the contract file as well as certification system.

It is noted for purposes of this response that the Department will be contracting state funds to the current federally designated coalition, the FPEDV during the 2025-2026 state fiscal year to provide additional training, technical assistance, and programmatic support as determined by the State's Office of Domestic Violence. The coalition has no direct oversight or responsibility for the domestic violence program funding for certification and monitoring. In accordance with federal funding mandates, the state must collaborate with the coalition regarding the receipt of the Family Violence Prevention and Services Act (FVPSA) grant funding, however there is no mandate to provide funding to the coalition from the federal funds that are allocated to the state to provide victim services.

**2. Consider a centralized approach to contract monitoring where it includes fiscal and programmatic monitoring to ensure that all individuals responsible are aware of all ongoing issues that need to be addressed.**

The Contract monitoring process involves observing, recording, validating, and reporting information to the Contract Manager and other designated Department staff to support the determination of Provider compliance with the terms and conditions of the Contract. Various Department staff contribute to the monitoring process and processes are in place to ensure comprehensive communication. Cross-programmatic contract and fiscal monitoring continues to be enhanced to foster a comprehensive approach to carrying out the Department's mission and commitment to the taxpayers of Florida.

**3. Consider including fiscal monitoring components, similar to those established within the CBC/ME Fiscal Accountability program, of all Department contracts where funds are in excess of a pre-determined threshold.**

Cross-programmatic contract and fiscal monitoring continues to be enhanced to foster a comprehensive approach to carrying out the Department's mission and commitment to the taxpayers of Florida.

**4. Consider implementing specific training requirements that include fiscal oversight, budgeting, and programmatic knowledge for all staff responsible for administering, managing, or monitoring contracts.**

The Office of Contracted Client Services (OCCS) provides annual in-person training for Contract Managers and Contract Manager Supervisors. The most recent 2024 Contract Manager Workshop included a dedicated Fiscal Monitoring session, delivered by an experienced and knowledgeable Contract Manager. This session featured in-depth discussion on fiscal oversight processes, tools, and best practices. The Department will continue to evaluate opportunities to enhance training content to ensure staff are well-equipped with the fiscal, budgeting, and programmatic knowledge necessary to effectively manage and monitor contracts.

In addition to training, the Department has implemented several supportive tools to enhance contract oversight and promote consistent practices. OCCS has deployed, Department-wide, a Contracts Invoice Payment Tracker to assist staff in monitoring invoice processing and payment timeliness, a Contract Utilization Report to track spending trends and remaining balances, and a Contract Strategies Report to monitor progress on procurements, renewals, and extensions. These tools provide essential resources for staff to effectively manage contract lifecycles and ensure fiscal oversight aligns with strategic program goals. Furthermore, the Department is actively designing and developing a Contract Management System to standardize processes, streamline documentation, and deliver real-time access to contract performance and financial data.

**5. While currently a Department best practice, consider updating the Playbook to include a requirement that contract managers attend provider board meetings at least once per year.**

This recommendation has been noted for consideration as part of the ongoing updates to the Department Playbook. The potential inclusion of a requirement or recommendation for Contract Managers to attend provider board meetings at least once per year will be reviewed and discussed by relevant Subject Matter Experts for possible incorporation into a future update.

The ODV will review options that are available through existing and any new or amended contracts.

- 6. Review COU monitoring processes, such as the practice of allowing entity representatives to be present during onsite document review and discussions, conducting announced vs. unannounced monitoring, and the ability of contract monitors to deviate from the monitoring tool in certain circumstances, to determine whether additional controls are necessary.**

COU conducts the administrative reviews and engages the providers representatives during the entire current monitoring process. The Department will continue to assess whether additional controls or modifications to the current approach are warranted.

The ODV conducts on-site, unannounced certification monitoring annually for each domestic violence center. Further on-site, unannounced or announced, are conducted as needed when there are significant safety concerns or other concerns impacting the care of survivors. The certification monitor and contract manager work collaboratively to ensure all components are reviewed thoroughly for compliance and quality.

- 7. Review COU staffing levels against work requirements and determine whether additional staffing is necessary.**

At present, the COU is adequately staffed to perform administrative reviews of selected contracts within the approved scope of COU monitoring. Programmatic and fiscal monitoring activities are carried out by various Department staff, reflecting the need for diverse roles and expertise. Any future consideration of changes to staffing or structure would need to align with available resources and overall organizational priorities.

- 8. Review CFOP 75-2, Contract Management System for Contractual Services, and determine whether additional updates are needed as it has not been modified since September 2, 2015.**

As stated in CFOP As stated in CFOP 75-2, Section 1-2, Scope:

“This operating procedure in conjunction with the Department Playbook and its associated Artifacts contains the Department’s policies governing the procurement and management of contracts for services. The Department Playbook and its associated Artifacts provide detailed instructions on the planning, procurement and management of contracts for services. The Department Playbook and its associated Artifacts are incorporated into this operating procedure by reference.”

By design, CFOP serves as a reference of guiding components. The Department Playbook and associated artifacts are continually updated with leading practices and was updated as recently as June 2024. This approach has allowed the Department to keep its operational practices current without requiring formal updates to the CFOP itself. The Department will consider whether formal revisions to CFOP 75-2 are necessary to reflect any significant changes that may result from the ongoing updates to the Department Playbook.





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