FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION

OFFICE OF INSPECTOR GENERAL

2012-2013 ANNUAL REPORT

Mission Statement

The mission of the FWC Office of Inspector General (OIG) is to provide leadership in the promotion of accountability and integrity in state government.

Vision Statement

The vision of the FWC OIG is to enhance public trust in government.

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General Information

The Florida Fish and Wildlife Conservation Commission (FWC), Office of Inspector General (OIG), is located in the Farris Bryant Building in Tallahassee, Florida. The Inspector General Act of 1994 created an Office of Inspector General in each state agency. The purpose of the OIG is to act as a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055, Florida Statutes, defines the duties and responsibilities of each Inspector General.

Accreditation

On June 27, 2013 the Office of Inspector General, Investigations Section became accredited through the Commission for Florida Law Enforcement Accreditation, Inc. (CFA)

An accreditation program has long been recognized as a means of maintaining the highest standards of professionalism. Accreditation is the certification by an independent reviewing authority that an entity has met specific requirements and prescribed standards. Schools, universities, and hospitals are some of the most well known organizations that are required to maintain accreditation. Now, law enforcement agencies and Inspectors General in Florida can attain accredited status through the Commission for Florida Law Enforcement Accreditation, Inc

These Commissions meet three times per year to oversee the accreditation program and to officially accredit agencies that have passed the rigorous review process.

This means that in our pursuit of excellence, the FWC OIG has met the required standards and that we are committed to adhering to these high standards as we continue to strive to enhance public trust.

The FWC OIG actively participates in the Florida Inspectors General (FIG) network, which was established by the Office of the Chief Inspector General, Executive Office of the Governor. This organization is composed of Offices of Inspectors General throughout Florida government. The mission of the FIG is to provide leadership in the promotion of accountability and integrity of state government. The vision of the FIG is enhancing public trust in government.

The FWC OIG has adopted the generally accepted principles and quality standards approved by the Association of Inspectors General (formally approved on May 16, 2001). These principles and standards have been adopted insofar as they do not conflict with statute, regulation, executive order, or other policy of the office.

Statutory Requirement

Section 20.055, F.S., requires that each state agency Office of Inspector General submit an annual report of significant activities during the preceding state fiscal year to the agency head. The report must include, but is not limited to, the following:

> A description of significant abuses and deficiencies relating to the administration of programs and operations of the agency disclosed by investigations, audits, reviews, or other activities during the reporting period.
>
> A description of recommendations for corrective action made by the Inspector General during the reporting period with respect to problems, abuses, or deficiencies identified.
>
> The identification of each significant recommendation described in previous annual reports on which corrective action has not been completed.
>
> A summary of each audit and investigation completed during the reporting period.

OIG Staff

The FWC OIG prides itself on maintaining a highly trained and motivated staff. The professional staff of the OIG includes the Inspector General, a Director of Investigations (law enforcement Major), four investigative Captains, a Management Analyst (certified crime analyst), the Director of Auditing, an Internal Auditor II, 2 half-time Internal Auditor II and a part-time Administrative Assistant. One hundred percent of the ten full-time positions in the OIG possess college degrees from an accredited college or university, and two of those possess graduate degrees as well.

The staff members of the OIG are active in professional organizations including:

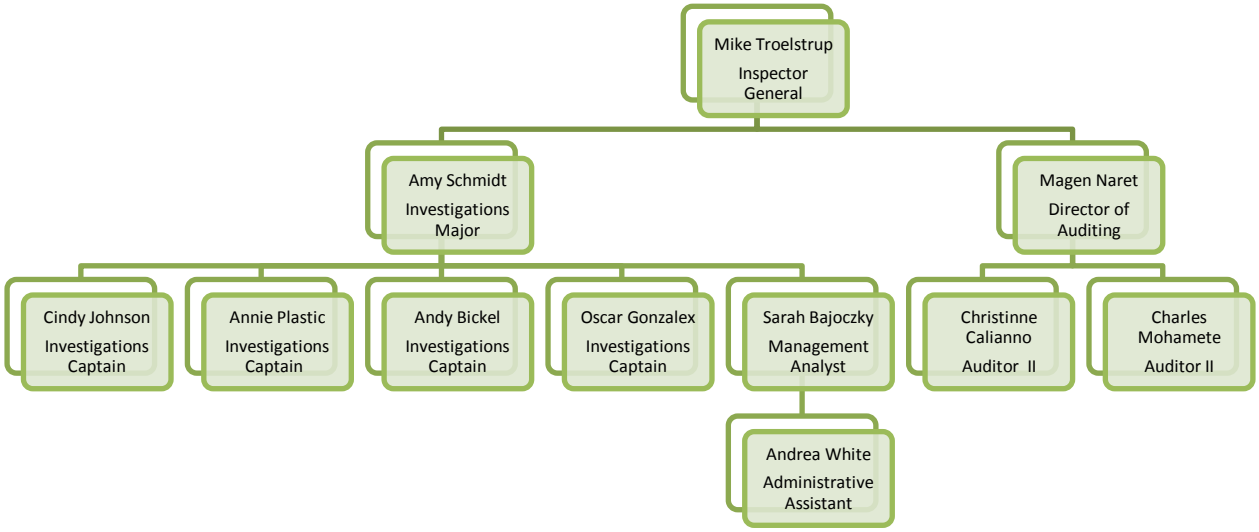
- The National Association of Inspectors General
- The Institute of Internal Auditors
- The National Internal Affairs Investigators Association
- The American Institute of Certified Public Accountants

Staff members also possess the following professional certifications:

- Certified Inspector General
- State of Florida sworn law enforcement officer
- Certified Inspector General Investigator
- Certified Inspector General Auditor
- Certified Law Enforcement Analyst

Some of these certifications are mandated by Florida law in order to be employed in the OIG. Virtually all certifications require regular mandatory training courses, such as annual in-service training for law enforcement officers, and continuing education courses for the Certified Internal Auditor certification and membership in the Florida Bar (Florida attorney).

Our internal audit staff have years of accounting and auditing experience, as well as Information Technology experience. They possess extensive training accomplishments in the fields of accounting, auditing, fraud, risk assessment, and financial management.



Review of Audit Activities

The role of internal auditing is to provide an independent, objective assurance and consulting activity designed to add value and improve the organization's operations. The OIG Internal Audit Section helps the FWC accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. We provide assurances to senior management that all reviewed operations are working in a manner that is consistent with established organizational objectives, policies, and procedures.

Our internal audits and reviews are conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General* and are generally carried out in accordance with an annual work plan approved by the Executive Director.

The FWC OIG Internal Audit Section consists of two full-time employees, the Director of Auditing and an Internal Auditor II, and two half-time Internal Auditor II employees. A part-time OPS Administrative Assistant is shared with the Investigations Section.

In the Fiscal Year 2012-2013, the Audit Section completed 8 audit advisory or management reviews, 3 information technology reviews, and provided audit assistance in 2 internal investigative reviews. In addition, we provided fraud training to several State agencies as well as Florida State University and the Association of Certified Fraud Examiners. A brief summary of each completed project is as follows:

IA-1221 - Investigations Assist

In coordination with an investigation, we performed a forensic examination of an employee's e-mail archive based on a complaint the employee's personal company was conducting business with the agency. Evidence supporting the complaint was discovered and provided to Investigations.

IA-1216 – Fuel Card Audit

The purpose of this engagement was to determine whether Agency use of the fuel card is consistent with applicable laws, rules, policies and procedures, as well as best business practices. In addition, the purpose included determining whether proper internal controls are in place to help deter fraud, waste, and abuse within the Agency's fuel card program. The scope of the engagement included Wright Express (WEX) 1 fuel card transactions from March 1, 2012 through May 31, 2012. A total of 25,333 transactions totaling $2.1 million dollars occurred during our review period. For fiscal year 2011/2012, the agency had 98,865 fuel transactions totaling $7.8 million dollars.

The results of our review identified numerous transaction irregularities and insufficient policies, procedures and training. In addition, numerous control weaknesses regarding card destruction and cancelation, cardholder agreements, and pin numbers were discovered.

Numerous recommendations were made and corrective actions are underway. The OIG continues to follow-up on corrective actions as they become due.

IA-1217 – Investigations Assist

In coordination with an investigation, we performed a detailed review of an FWC employee's Purchasing Card (P-Card) activity, P-Card purchase documentation, agency Sprint billing invoices, agency phone request logs, Document Tracking System (DTS) Request for Payment (RFP) records, and archived e-mail.

Based on the results of our review, we determined the employee's state issued P-Card was used to purchase personal items including payments of personal cell phone bills, a personal DVD, and a radar detector. In addition, we discovered thirty-four instances where official purchasing documentation submitted by the employee had been altered to conceal personal purchases. Lastly, we identified vacant FWC cell phone numbers that were assigned to non-FWC employees including the employee's friends and family.

Numerous recommendations were issued to the OIT as a result of this review. A follow-up review is currently underway.

IA-1303 – Information Technology Resource (ITR) Compliance Review

In coordination with an investigation, we performed a forensic examination of an employee's computer based on a request by the Inspector General. The analysis of

the employee's computer revealed the employee stored an image containing objectionable material on his FWC computer hard drive and accessed and viewed the image containing objectionable material on 5 documented occasions. A copy of the report was provided to Investigations.

IA-1306 – DFS Contract Audit Follow-up

The purpose of this review was to follow-up on an external audit conducted by the Department of Financial Services (DFS). The audit consisted of a review of selected FWC contract/grant agreements in effect on or after July 1, 2011. The objective of this follow-up review was to determine whether timely and appropriate corrective actions have been implemented in response to the five findings made in the audit.

Based on the results of our follow-up review, we determined that management took adequate, effective and timely actions in response to five of the five findings.

In addition, in response to the DFS contract/grant audit, FWC proposed five general corrective actions to address various issues identified in the audit. The Office of Finance and Budget (FBO) recently requested and received a time extension (approved by DFS) for four of these items (one has been completed to date). The FWC OIG will follow-up with these four items as they become due.

IA-1307 – U.S. Department of the Interior Office of Inspector General Audit - Follow-up Review

The purpose of this review was to follow-up on an external audit conducted by the U.S. Department of the Interior (DOI), Office of Inspector General (OIG). The audit consisted of a review of U.S. Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Florida, Fish and Wildlife Conservation Commission, From July 1, 2009 through June 30, 2011 (Report No. R-GR-FWS-0006-2012). The objective of this follow-up review was to determine whether timely and appropriate corrective actions have been implemented in response to the 5 findings and 9 recommendations made in the audit.

Based on the results of our follow-up review, we determined that management took adequate, effective and timely actions in response to 8 of the 9 recommendations. One corrective action received approval by the US DOI IG for a time extension and remains open.

The FWC OIG will follow-up with the remaining open item as it becomes due.

IA-1310 – MarineQuest T-shirt Sales Review

The purpose of this review was to examine t-shirt sales for MarineQuest 2012, the Fish and Wildlife Research Institute's (FWRI) annual open house event.

At the request of FWRI, we reviewed the invoices submitted by the t-shirt vendor for accuracy and appropriateness. In addition, we reviewed and recalculated the amount of t-shirts ordered and the amount of shirts sold based on the information from the order invoice and sales records provided by FWRI. All revenues collected at the event were to be deposited in the MarineQuest Fund administered by the Wildlife Foundation of Florida (WFF).

Based on the results of our review, we determined invoices, order detail, and sales figures were accurately recorded. In addition, we determined that sales revenues were accurately and timely turned over to the WFF MarineQuest fund.

IA-1312 – Ethics Audit Follow-up Review

The purpose of this review was to follow-up on OIG audit number IA-1107, Enterprise Audit of Organizational Ethics. The objective of this follow-up review was to determine whether timely and appropriate corrective actions have been implemented in response to the two findings and six recommendations made in the Enterprise Audit of Organizational Ethics.

Based on the results of our follow-up review, we determined that management took adequate, effective and timely actions in response to three of the six recommendations. Two recommendations have not been implemented and remain open. The remaining recommendation did not receive approval for implementation and is considered closed.

An additional follow-up review to determine the status of the recommendations that remain open is currently underway.

IA-1314 – Information Technology Research Compliance Review

In coordination with an investigation, we performed a forensic examination of an employee's computer based on information discovered in IA-1303. The analysis of the employee's computer revealed the employee stored an image containing objectionable material on his FWC computer hard drive. A copy of the report was provided to Investigations.

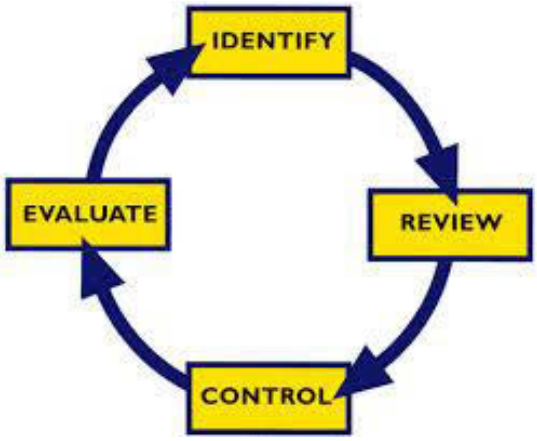
IA-1315 – DEP/FWC Security Contract Review

At the request of the Division of Law Enforcement (DLE), we reviewed the purchasing documentation associated with Purchase Order ID A56768 for accuracy, appropriateness and compliance with related laws and Agency policies and procedures.

For this purchase, the vendor quote and invoice did not contain itemized breakdowns of costs. In addition, justification for the purchase was not contained in the purchase file. Numerous recommendations were made to the DLE. Corrective actions are currently underway.

IA-1318 – Information Technology Resource Compliance Review

In coordination with an investigation, we performed a forensic examination of an employee's computer based on a request by the Inspector General. The analysis of the employee's computer revealed the employee stored 16 images containing objectionable material on her FWC computer hard drive. A copy of the report was provided to Investigations.



IA-1320 – Audit Plan and Risk Assessment

The Audit Section prepared an audit plan and risk assessment for Fiscal Year 2013/2014, and a long term audit plan through Fiscal Year 2015/2017. The main purpose and benefit of conducting this report was to plan audit activities (through a risk-based process) to provide the most effective audit coverage of the Commission's programs given the resources allocated.

IA-1321 – Performance Measures and Standards Review

Our review consisted of assessing the validity and reliability of three 2011/2012 fiscal year (FY) legislatively approved performance measures included in the Agency's 2013/2014 Long Range Program Plan (LRPP). The performance measures assessed included:

Responsible Division/Office	Performance Measure	Valid	Reliable
Habitat and Species Conservation (HSC)	Acres of public conservation lands infested with upland invasive exotic plants that have had control measures implanted	Yes	Yes
Fish and Wildlife Research Institute (FWRI)	Number of red tide and aquatic health assessments completed	No	No
Office of Executive Director (OED)	Number of people reached with conservation messages	No	No

Management agreed with the findings and corrective actions are currently underway.

The following audit projects were ongoing and incomplete as of June 30, 2013: IA-1304, IA-1305, IA-1313, IA-1316, IA-1317, and IA-1319

Review of Investigations Activity

The Investigations Section of the Office of Inspector General (OIG) investigates allegations of misconduct by Commission employees, monitors field investigations, and reviews Use of Force Reports. The OIG also investigates alleged violations of Florida's Whistle-Blower Act and serves as the Commission's Ombudsman to address concerns of employees that cannot be resolved through the normal chain of command. The OIG supervises investigations of sexual harassment allegations in coordination with the Commission's Human Resources Office.

Allegations of employee misconduct constitute major or minor complaints depending on established criteria, and the OIG will decide the appropriate level of investigation. Minor misconduct complaints include allegations of rudeness, use of obscene or profane language, personal appearance, improper operation of a state vehicle or vessel; a citizen complaint that can be resolved in the initial contact; and routine disciplinary action by a supervisor which results in an oral or written reprimand. The originating Division/Office (DO) can conduct the field investigation of a minor complaint after notifying the OIG of the complaint. The OIG will provide supervisory investigative assistance to the DO throughout the investigation and completion of the investigative report.

The OIG Investigations Section will conduct investigations of all major complaints. Major complaints are allegations of criminal misconduct by an employee, misconduct that will result in suspension or dismissal, violation of Florida's Whistle-Blower Act, misconduct that crosses DO lines; or the Commission's Executive Director or Inspector General determines that an investigation is warranted.

The Investigations Section consists of a Director of Investigations (law enforcement Major), four full-time law enforcement investigative Captains, one full-time Analyst and one full-time Administrative Assistant.

The primary purpose of the OIG Investigations Section is to investigate allegations of misconduct, including the monitoring of field investigations and use of force incidents.

The OIG conducts investigations brought under the agency's Ombudsman Program and investigates complaints that fall under the state's Whistle-Blower statute. Reference to these functions may be found in Section 1.8 of the agency's Internal Management Policies and Procedures Manual (IMPP).

Additionally, the OIG investigates complaints involving alleged sexual harassment, as it is defined under state and federal law and Section 6.31 of the IMPP.

Review of Investigative Findings

During the 2012-2013 Fiscal Year, the Florida Fish and Wildlife Conservation Commission's Office of Inspector General completed 238 investigations and reviews, including 99 investigations by OIG investigators, 98 supervisory investigations, 29 public records requests and/or requests for information, and 12 use of force reviews.

Case - 11-272

Summary: The OIG received information that an Office of Information Technology Administrative Assistant had used her state P-card to pay said employee's personal cell phone bill. A preliminary investigation by OIG with assistance from the Florida Department of Law Enforcement determined that the employee used her state P-card to purchase a total of $6,424 worth of personal items including payment of her personal cell phone bills. A warrant was obtained for the employee's arrest for eight counts of Grand Theft. The administrative investigation was Sustained for violation of internal policy "Conduct Unbecoming a State Employee" and "Theft or Attempted Theft." The results of the investigation led to termination.

Case - 12-43

Summary: A complaint was filed by the FWC Human Resources Office against a Division of Hunting and Game Management employee. A residential park manager alleged that her supervisor instructed her to falsify her timesheet by not recording all of her work hours. She also provided names of additional employees who perceived the same instruction. As a result, her supervisor and two other employees became subjects of the investigation. The allegations were investigated and a finding was Sustained for violation of internal policy "Improper Authorization of Activity." The results of the investigation led to a 15-day suspension.

Case - 12-141

Summary: On 9/25/2012 a complaint was filed against a Fisheries and Wildlife Biological Scientist alleging unwanted physical contact with a female employee. The allegation was investigated and Sustained for violation of internal policy "Employee Demeanor." The results of the investigation led to a one-day suspension.

Case - 12-142

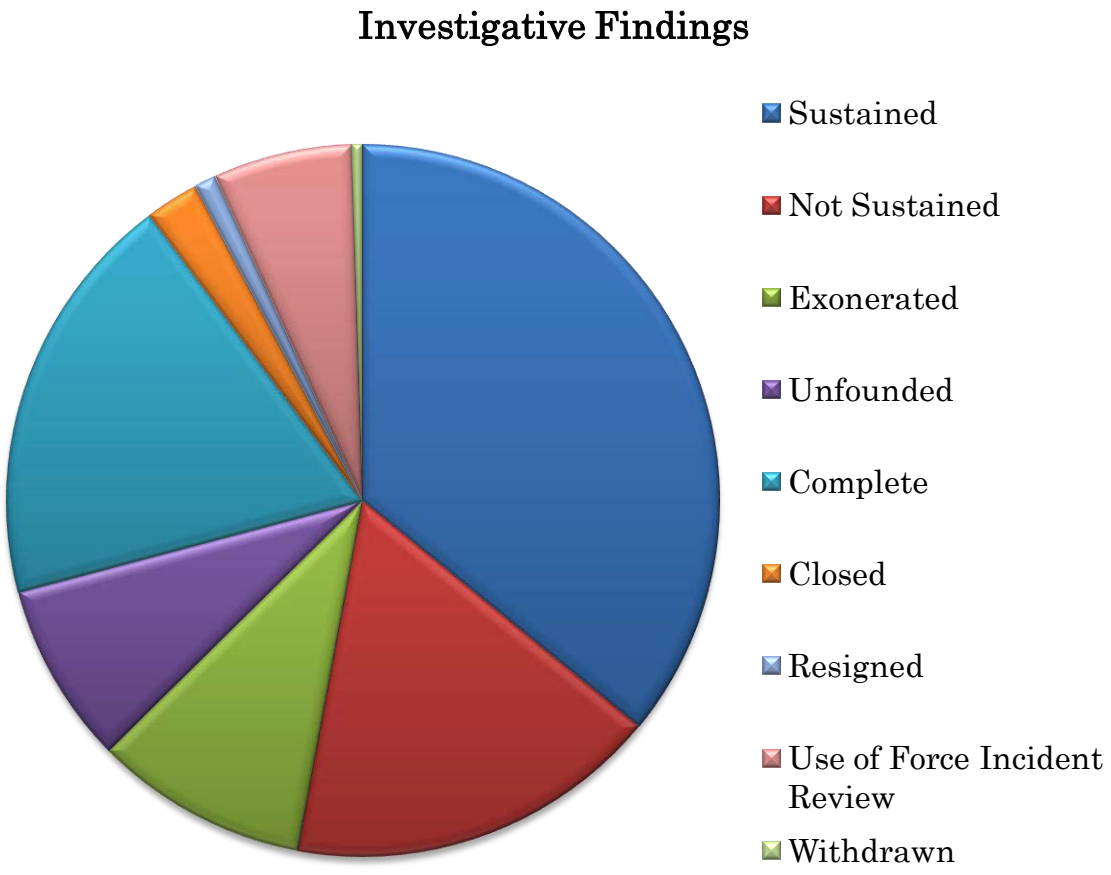
Summary: On 8/16/2012 a complaint was filed against an FWC law enforcement officer alleging that while off-duty, the officer left a bar after consuming alcohol and had a verbal dispute with a FHP trooper while the trooper conducted a traffic stop and field sobriety test. During the incident, the officer identified himself as FWC law enforcement. The allegations were investigated and Sustained for violations of internal policy "Conduct Unbecoming a State Employee" and "Abuse of Position." The officer resigned before completion of investigation.

Case - 12-152

Summary: On 11/13/2012 a complaint was filed against an FWC law enforcement officer. The officer's ex-husband alleged that she used her state computer to run background checks on his current girlfriend and her children. In addition, the officer provided incorrect information to dispatch regarding her whereabouts, while she was at her former residence removing personal belongings. The allegations were investigated and the officer was Exonerated for violation of internal policy "Operation of Division Equipment" and "Member Conduct, Code of Ethics and Oath of Office." The finding was Sustained for violation of Florida's Public Records statute, internal policy "Inefficiency, Inability to Perform Assigned Duties or Substandard Performance of Duties, and FWC Division of Law Enforcement General Orders. The results of the investigation led to a ten-day suspension. The investigation's finding was reported to Florida Department of Law Enforcement for misuse of the Criminal Justice User Agreement.

Case - 12-140

Summary: On 7/11/2012 a complaint was filed against a Fish and Wildlife Research Institute Maintenance Mechanic alleging misuse of FWC computer resources to repeatedly store and access objectionable material. It was also alleged that a stencil machine seen outside the employee's office disappeared and that the employee had been researching prices of said machine on EBay. The allegation of computer misuse was investigated and Sustained for violation of internal policy "Violation of Computer Policy." The allegation of potential theft was investigated and found to be no policy violation. The results of the investigation led to a written reprimand.



Note: Several cases had multiple findings for various policies. Multiple policies with a single finding are counted once. Displayed above are 206 findings from the 176 cases from the year. Including multiples, there were 273 individual findings overall.

OIG Recommendations

OIG 12-130

A senior clerical specialist violated office policy and procedures with respect to the handling of cash and/or checks from walk-in customers.

The OIG recommended that the FWC Office of Licensing and Permitting add language to their policy making it clear that money collected must be processed and promptly dropped in the safe. The current language does not address the time frame for compliance, nor the fact that money is not to be left unattended.

OIG 12-138

A law enforcement officer working off-duty violated policy by under-reporting his extra duty hours.

The OIG recommended that management review General Order 06, Off-Duty and Extra-Duty Employment and provide clarification on reporting expectations of total hours paid versus total hours worked.

OIG 12-103
An officer placed on administrative leave failed to properly secure a patrol vessel.

The OIG recommended that management consider thoroughly reviewing, updating, finalizing and issuing the FWC Offshore Patrol Vessel Manual.

OIG 12Q-80

The OIG recommended that the agency's alcohol policy be revisited.

OIG 12-147

An allegation that a law enforcement officer traveled on duty in an FWC patrol vehicle to meet a woman for personal reasons.

The OIG recommended that management review General Order 26 concerning radio transmissions by GHQ personnel. There is a conflict between policy and practice.

OIG 12-140

An allegation that an employee used his computer to view objectionable material.

The OIG recommended that management consider reviewing agency policy regarding use of information technology resources. The content viewed by the employee was not specifically included as objectionable material in the policy.

OIG 12Q-142

An allegation of discrimination against a hunter safety instructor due to his physical disability. The instructor found an FWC facility not to be handicap accessible.

The OIG recommended that management review the Americans with Disability Standards for Accessible Design guidelines for accessibility requirements throughout the facility.

OIG 12-152

A law enforcement officer told a citizen he was banned from a wildlife management area.

The OIG recommended that FWC and the South Florida Water Management District work together to provide clarification as to what rules are applicable and/or take precedence with the wildlife management area.

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