SIX-MONTH STATUS REPORT

April 1, 2026 – September 30, 2026



Enhancing Public Trust in Government

Kalinthia R. Dillard, Inspector General

INSPECTOR GENERAL'S SIX-MONTH REPORT



AIG Celebrates 30 years



United States of America Celebrates 250 years



PBC OIG Celebrates 16 years

"*The Inspectors General will be a powerful new tool for the discovery, the prevention, and the elimination of fraud*."
— President Jimmy Carter, 1978.

Enhancing public trust in government

OIG MISSION STATEMENT

- To promote integrity, efficiency, and effectiveness in government in order to enhance public trust in government.

- To provide independent and objective insight, oversight, and foresight through audits, investigations, contract oversight, reviews, and outreach activities.

Enhancing public trust in government

OIG MISSION – *in other words*

Making good government better

Prevent, detect, and investigate fraud, waste, and abuse.

Root out the bad



Promote economy, efficiency, effectiveness, and integrity.

Promote the good

OUTLINE

- **PERSONNEL**
- **OIG ACTIVITIES** (Apr 1, 2026 – Sep 30, 2026)
- **BUDGET AND STAFFING**
- **PLANS, OBJECTIVES, & INITIATIVES**
- **SUMMARY OF MAJOR ACCOMPLISHMENTS**

PERSONNEL HIGHLIGHTS

Vision Statement

A **high-performance team** partnering with informed stakeholders, making a positive impact in government and increasing public trust.

PERSONNEL HIGHLIGHTS



Shaun D. Robinson,
Certified Internal Auditor

The Art of Public Speaking

Sabrina Tomlinson
Yahir Quintanar

PERSONNEL HIGHLIGHTS



INTERNAL TRAINING

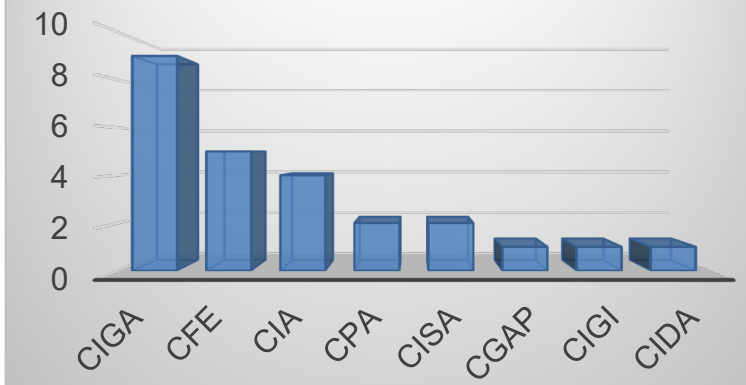
- The Art of the Interview: 12 Tips for Building Trust and Getting to the Truth
- The Science of the Interview
- Mission Assurance “Where Quality & Public Trust Connect”
- Microsoft Excel – I, II
- Internal Controls
- IT Security Training
- Intake Lab Presentation



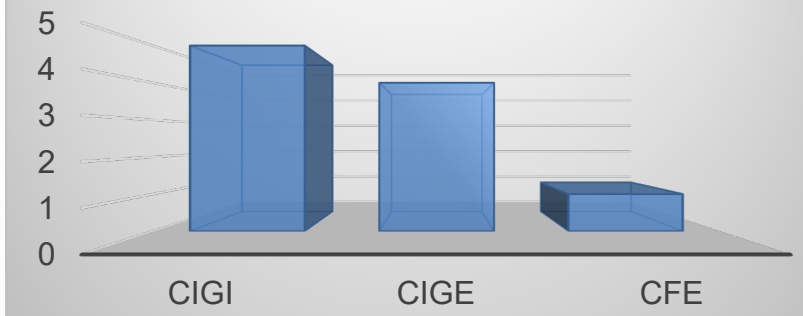
INSPECTOR GENERAL'S SIX-MONTH REPORT

Team Member Certifications

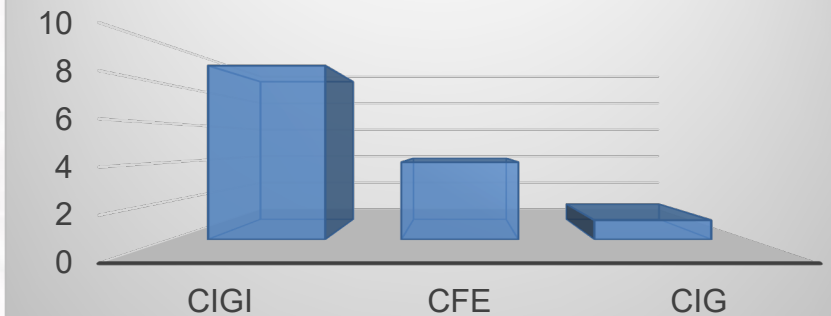
Audit Division



Contract Oversight & Evaluations Division



Investigations & Intake Division



INSPECTOR GENERAL'S SIX-MONTH REPORT

Office of Inspector General Activities Related to:

- Intake and Investigations
- Contract Oversight and Evaluations
- Audit
- Training and Outreach

Intake and Investigations Highlights

INSPECTOR GENERAL'S SIX-MONTH REPORT

Intake Activities

Current 6 Months	
121	**Complaints of wrongdoing**
31	**Intake Activities led to:** - **3** Investigations - **2** Referrals to OIG Contract Oversight and Evaluations Division - **4** Referrals to LEAs or COEs - **1** Management Inquiries - **2** Management Referrals
23	Public Records Requests

Previous 6 Months	
118	**Complaints of wrongdoing**
35	**Intake Activities led to:** - **2** Investigations - **6** Referrals to OIG Contract Oversight and Evaluations Division - **7** Referrals to LEAs or COEs - **1** Management Inquiries - **19** Management Referrals
17	Public Records Requests

INSPECTOR GENERAL'S SIX-MONTH REPORT

Investigative Activities	Current 6 Months	Previous 6 Months
On-going Investigations or Investigative Reviews	26	28
Referrals to Law Enforcement or to County or State Commissions on Ethics	5	6
Issued Reports	4	3
Recommendations Made	10	3
Recommendations Accepted	10	3
Questioned Costs	$64,000	$0
Identified Costs	$67,800	$22,572.67

INSPECTOR GENERAL'S SIX-MONTH REPORT

Investigative Report 2022-0024: Town of Lantana Nature Preserve

ALLEGATIONS:

- The Town improperly dissolved its Nature Preserve Commission.
- The Town inappropriately used funds designated for the Lantana Nature Preserve.
- The Town hired a contractor that was not registered with the Town or insured.
- The Town did not ensure a contractor obtained a permit to remove a protected tree from the Nature Preserve and did not replace the tree once it was removed.

- **FINDINGS – PARTIALLY SUPPORTED:**
- The Town did not improperly dissolve the Commission.
- At times, the Town did not retain sufficient documentation to determine whether Nature Preserve funding was properly allocated.
- A Town contractor did not properly register.
- The removal of the protected tree did not constitute a violation.

Questioned Costs
$64,000.00

We made three recommendations:

- The Town establish a dedicated Nature Preserve accounting structure.
- The Town verify and document contractor registration, insurance, and permitting prior to work commencing.
- The Town adopt specific, written policies and insurance coverage for Nature Preserve contractors.

INSPECTOR GENERAL'S SIX-MONTH REPORT

Investigative Report 2022-0008: Town of Mangonia Park Financial and Contracting Procedures

ALLEGATIONS:

- The Town hired a contractor to renovate Town Hall bathrooms without following its procurement guidelines or ensuring that the contractor was licensed, registered, and insured.
- The Town did not ensure the contractor obtained a required building permit.
- The Town mishandled payments to that vendor and employees.



FINDINGS – SUPPORTED:

- The Town did not follow its procurement procedures and did not ensure that the contractor was licensed, registered, and insured.
- The Town did not require the contractor to obtain building permits for the renovations.
- The Town did not maintain adequate internal financial controls and paid the vendor before work was performed.

Identified Costs
$31,000.00

We made four recommendations:

- Implement and maintain a documented procurement and contracting process.
- Train Town staff in procurement, contracting, and payment procedures.
- Implement internal controls for vendor payments.
- Ensure that Town policies and procedures comply with the public records retention schedule.

INSPECTOR GENERAL'S SIX-MONTH REPORT

Investigative Report 2023-0008: False Information on County Rental Assistance Applications - West Palm Beach

ALLEGATIONS:

- Applicant provided false information to the County with her assistance applications, which resulted in improper grant funding from County programs.

FINDINGS – SUPPORTED:

- The applicant submitted false documentation on six occasions, resulting in $19,300.00 in fraudulent payments.
- The false documentation consisted of fabricated loss of employment letters.

Referred to law enforcement

Repayment underway

Identified Costs
$19,300.00

We made two recommendations:

- The County seek reimbursement of $19,300.00.
- The County require detailed documentation and internal controls.

INSPECTOR GENERAL'S SIX-MONTH REPORT

Investigative Report 2025-0003: False Information on County Rental Assistance Applications – Boca Raton

ALLEGATIONS:

- An applicant and her landlord provided false information to the County with her assistance applications, which resulted in improper grant funding from County programs.

FINDINGS – SUPPORTED:

- The applicant submitted false documentation on three occasions, resulting in $17,500.00 in fraudulent County payments.
- The applicant and landlord unsuccessfully attempted three fraudulent applications for $14,450.00 in funding.
- The applicant showed no sign of ever paying the landlord for rent, landlord lived at the rental property, the landlord made conflicting statements to governmental agencies regarding whether he rented the property to the applicant, and the applicant submitted falsified bank statements and payment records to the County.

Referred to law enforcement

Identified Costs
$17,500.00

We made one recommendation:

- The County seek reimbursement of $17,500.00.

INSPECTOR GENERAL'S SIX-MONTH REPORT

Investigative Review 2024-06-0007: The Bohemian Workforce Housing

ALLEGATION:

- The Bohemian, a County-approved Workforce Housing Program apartment complex, miscalculated and misapplied tenant eligibility data.

OUR SAMPLE REVIEW DETAILED:

- Multiple tenants who did not meet program income eligibility requirements.
- Multiple tenants whose income was not supported and were placed in the wrong income tier.
- We did not determine that these inaccuracies resulted from intentional misrepresentation/falsification.

THE COUNTY'S RESPONSE:

The County Planning, Zoning & Building Department submitted a detailed response which outlined steps to strengthen its internal controls:

- Training of property managers.
- Verifying financial information.
- PPM to Standardize WHP Monitoring Activities.
- Work with Bohemian to credit overpayments to tenants.

Miscategorized - mischarged tenants were refunded a total of $8,004.00 by the residential management company

We reinforced four recommendations from the OIG Audit 2026-A-0002 of the County-wide Workforce Housing Program.

INSPECTOR GENERAL'S SIX-MONTH REPORT

OIG Tips and Trends #2026-0001 – April 06, 2026
Be Wary of Scammers Selling Fake Documents to Exploit Public Assistance Programs

Recent investigations identified an emerging method used to facilitate fraud against the government. Individuals advertise on commonly used social media platforms that they can create and/or submit falsified documents for government assistance applications for a fee and often accept payment by Zelle, Venmo, or Cash App.

RECOMMENDATION:

Government can take steps to detect fraudulent assistance applications and avoid diverting public resources to fund them:

- **Promptly notify the OIG upon discovering suspicious applications or social media solicitations,**
- **independently verify supporting documents, and**
- **look for irregular Protocol (IP) addresses.**

Contract Oversight and Evaluations

Highlights

INSPECTOR GENERAL'S SIX-MONTH REPORT

Contract Oversight and Evaluations	Current 6 Months	Previous 6 Months
Monitored Procurement Activities	36	44
On-going Formal Reviews/Evaluations	2	2
Issued Reports	0	2
On-going Oversight Activities	7	13
Oversight Activities Completed	8	5

INSPECTOR GENERAL'S SIX-MONTH REPORT

OIG Intake Complaint Referrals (No Report) Boynton Beach – Piggyback School Zone Cameras

ALLEGATION:

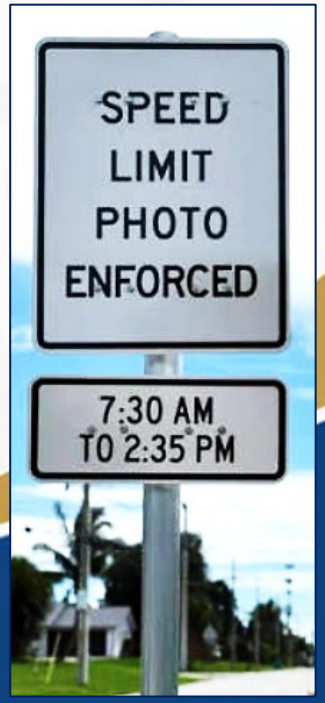
- The City violated its piggyback policy by changing the citation revenue-sharing calculation with the vendor from the original contract resulting in a loss of revenue to the taxpayers.

FINDING:

- Unsupported. The City's revenue sharing agreement did not violate the City's procurement code.

ISSUES:

- Florida case law does not establish a categorical rule that every pricing difference invalidates a piggyback procurement. The original contract and piggybacked contract charged violators the same for citations. However, the revenue sharing between the City and contractor differed.
- The contract complied with the City's procurement policies, rules, and standards.
- We recommended that the City maintain detailed, sufficient documentation to explain the basis for its procurement decisions.



INSPECTOR GENERAL'S SIX-MONTH REPORT

OIG Intake Complaint Referrals (No Report) Riviera Beach – Boys & Girls Club Property

ALLEGATIONS:

- An anonymous complaint that City Council approved the transfer of property to a developer without restrictions or staff review. There were also allegations of favoritism.



FINDINGS:

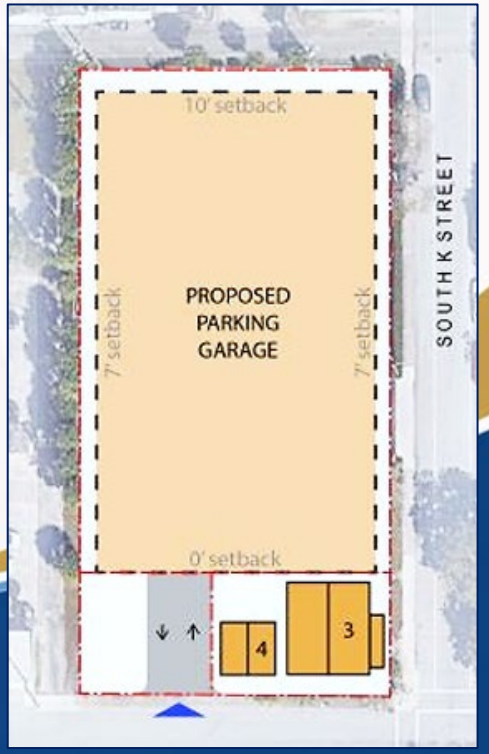
- Unsupported. City Council deliberated and approved the transfer of several lots from the City to its Housing Authority, not a developer, at a public meeting in accordance with the City's policies and procedures.
- The Housing Authority transferred one lot to a developer for workforce housing. The transfer was subject to certain restrictions.
- We did not find any information of a disqualifying relationship between a public official and a named developer.

INSPECTOR GENERAL'S SIX-MONTH REPORT

OIG Intake Complaint Referrals (No Report) Lake Worth Beach CRA – Bohemian Parking Garage

ALLEGATIONS:

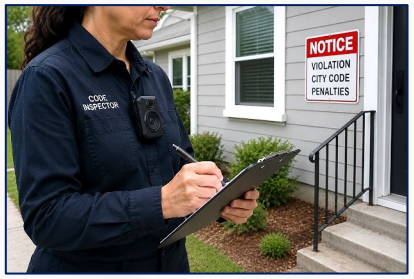
- A complaint that the Bohemian parking garage is not being used, and the operating losses constitute an impaired service utility that the City did not disclose in its financial statements.
- The City's CRA purchased property and sold it for a loss.
- The City is planning to spend $8.5M on a new parking garage that is unnecessary.



FINDINGS:

- Unsupported. Operating losses alone do not establish a significant decline in service utility that would require recognition of asset impairment.
- The CRA purchased property in 2014 and sold it at fair value in 2018.
- The City determined the new garage was needed based on multiple parking studies. The City does not plan to expend $8.5M of its own funds to build the garage.

INSPECTOR GENERAL'S SIX-MONTH REPORT



OIG Tips and Trends #2026-0002 – June 16, 2026
Do your Code Inspectors Wear Body Cameras?

Beginning July 1, 2026, counties and municipalities that permit code inspectors to wear body cameras must comply with section 162.41, F.S., which requires that these entities establish policies and procedures governing the proper use of body cameras, limitations on their use during enforcement-related encounters, and guidelines for the maintenance, storage, retention, and release of audio and video data.

The new law provides some privacy protection for residents and property owners during code enforcement inspections.

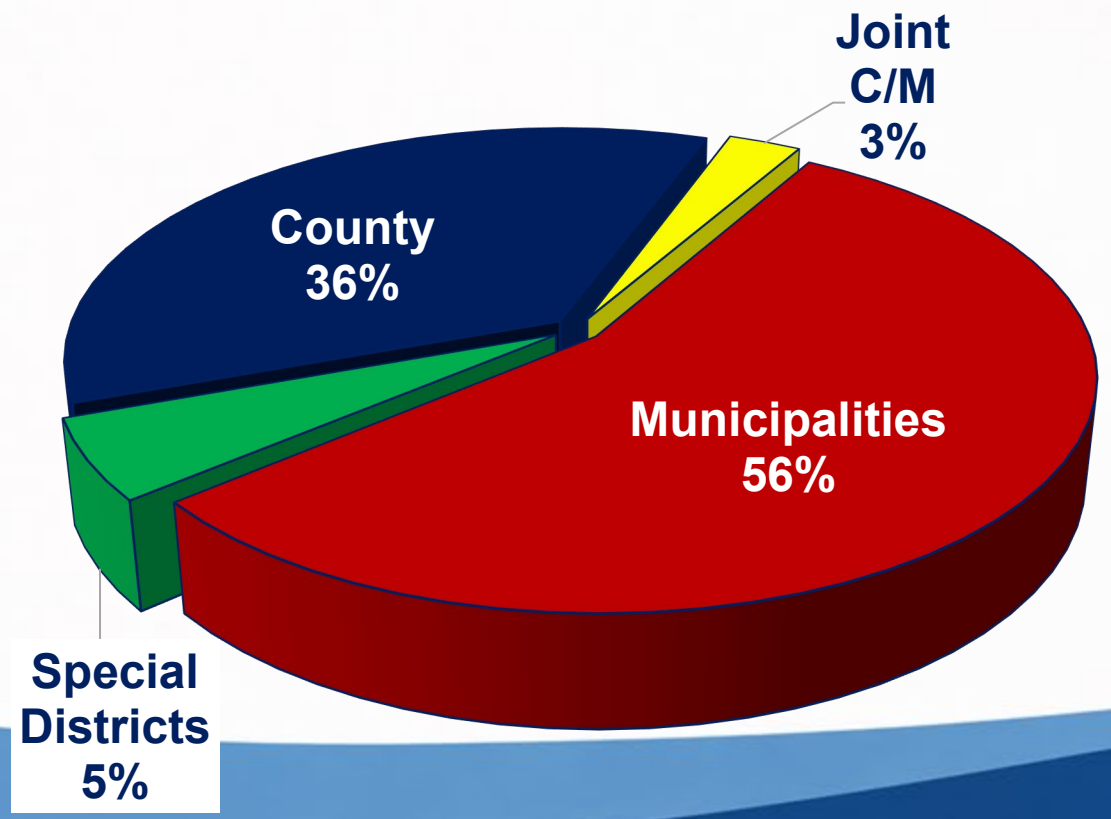
RECOMMENDATION:

Municipalities and counties should: Consult their legal counsel for a review and update of their code enforcement policies and procedures; establish record-management procedures for storage, retention, and release of audio and video; train all relevant staff wearing and using body cameras; and periodically review actual practices to confirm body camera usage, storage, retention, and release practices are consistent with this law.

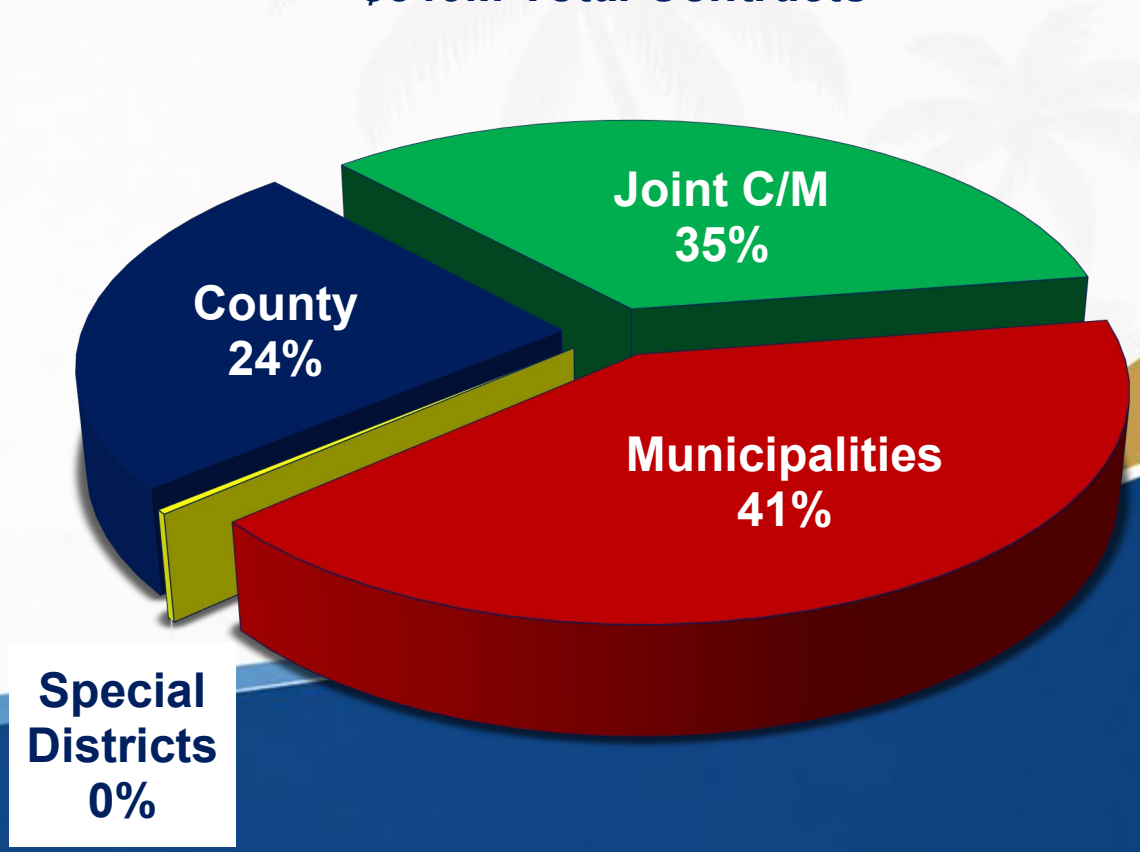
INSPECTOR GENERAL'S SIX-MONTH REPORT

Contract Oversight and Evaluations - Monitored Activities

36 Total Activities

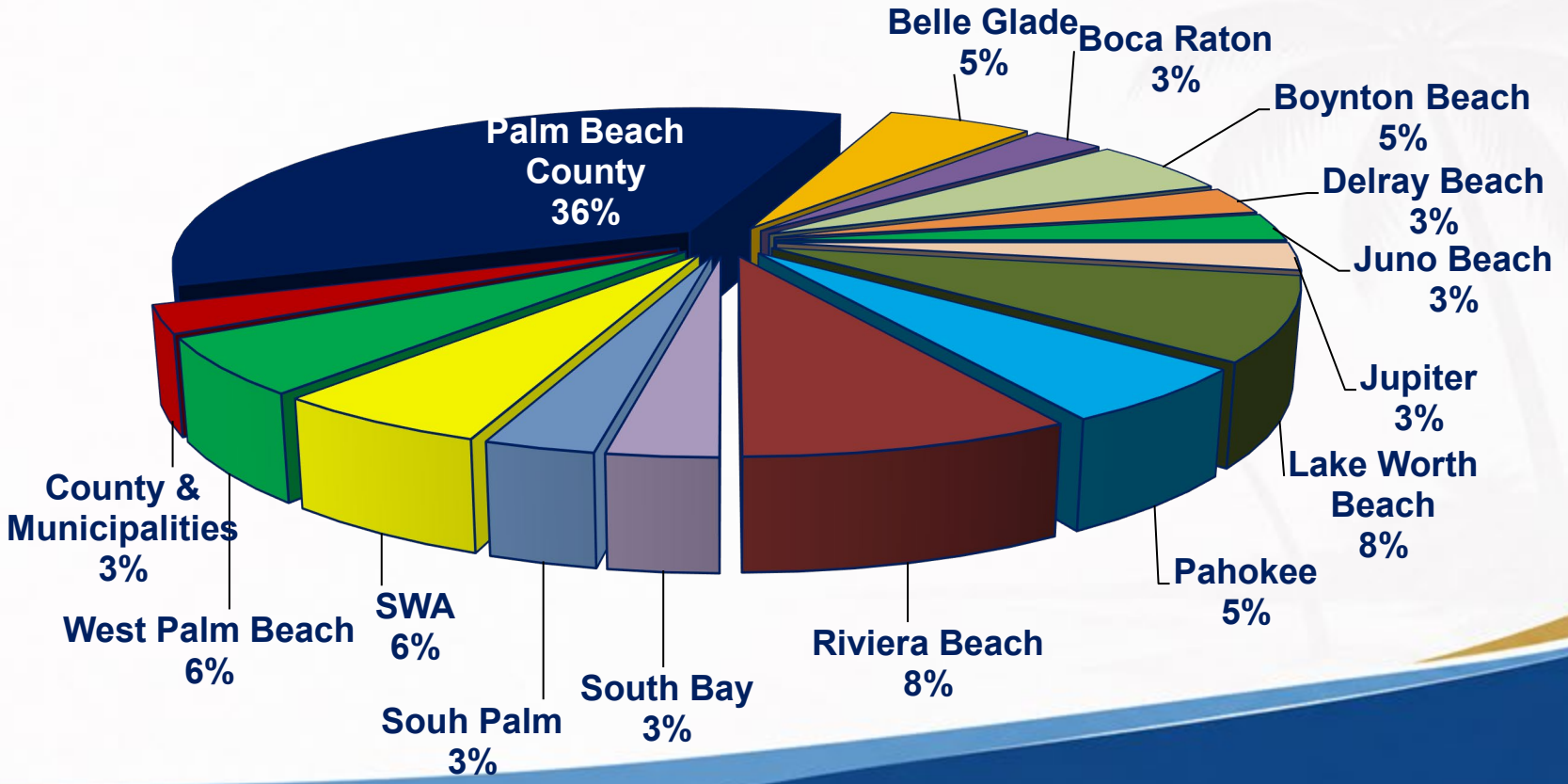


$349M Total Contracts



INSPECTOR GENERAL'S SIX-MONTH REPORT

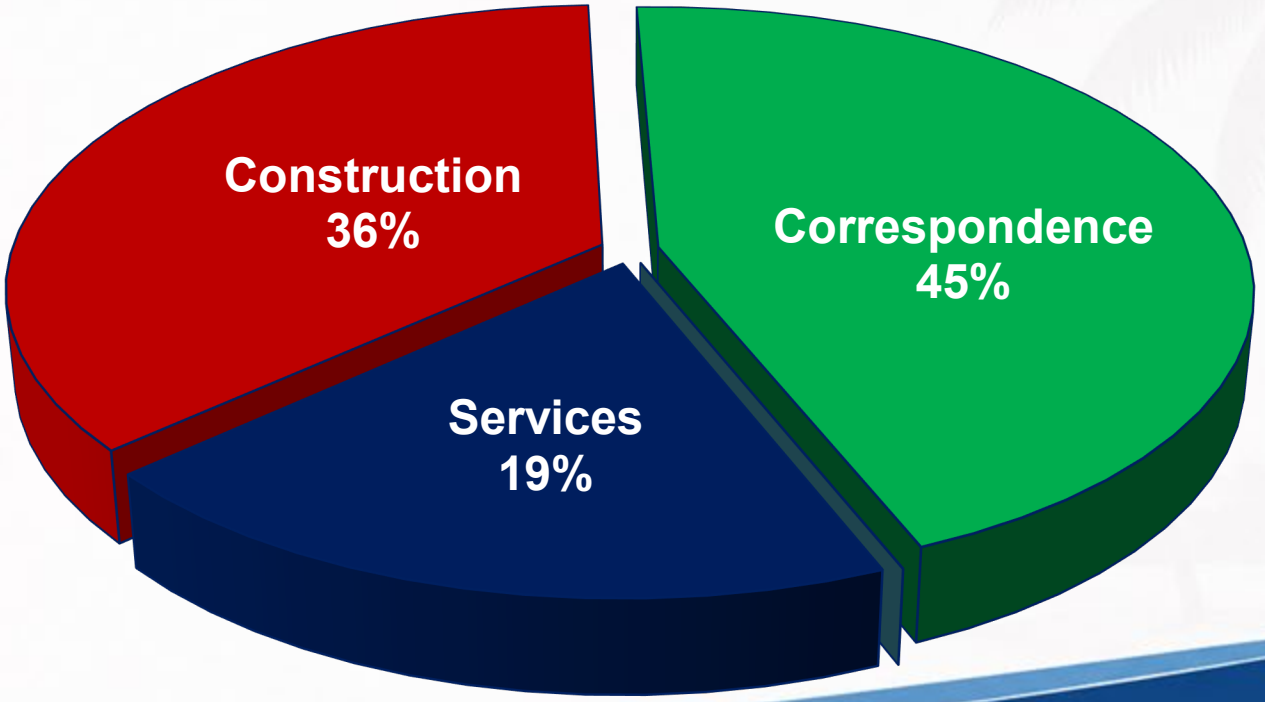
Contract Activities by Entity



36 Total Activities

INSPECTOR GENERAL'S SIX-MONTH REPORT

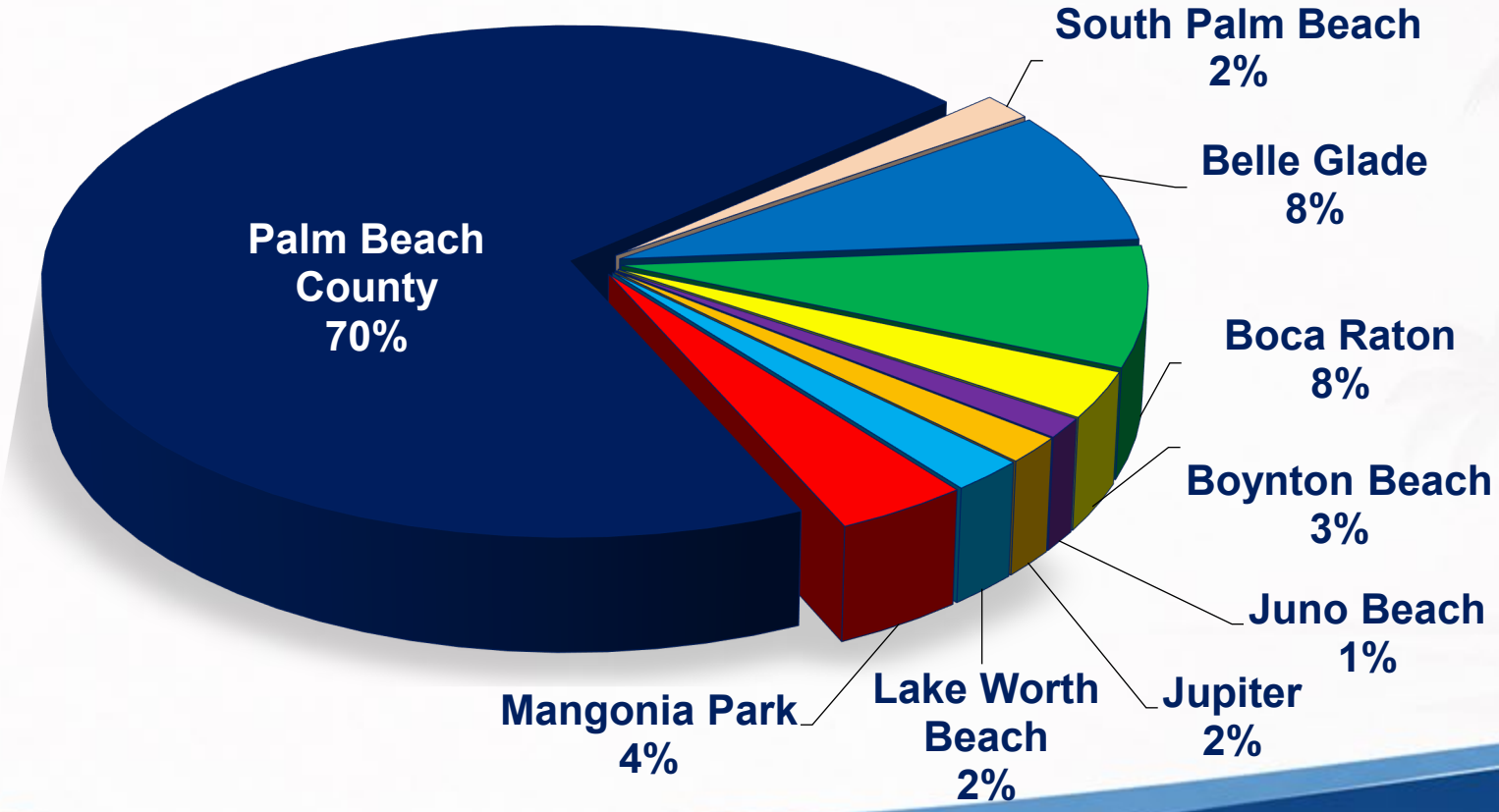
Contract Activities by Commodity



36 Total Activities

INSPECTOR GENERAL'S SIX-MONTH REPORT

Contract Oversight and Evaluations – Oversight Meetings



18 Meetings Attended

236 Attendees

*Percentages are the same for both the number of meetings attended and the number of attendees.

INSPECTOR GENERAL'S SIX-MONTH REPORT

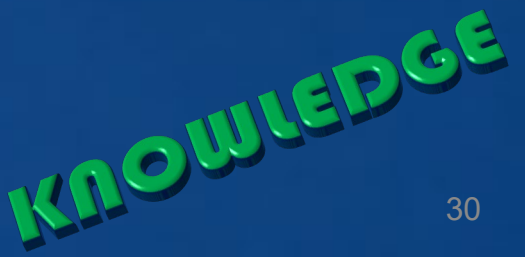


Assistance



- Where should bid notices be publicly posted?
- Does the bid opening date need to be in the bid notice and in the bid document?
- Can a change order be issued to increase a contract amount above the bid threshold?





Audit Highlights

INSPECTOR GENERAL'S SIX-MONTH REPORT

Audit Activities	Current 6 Months	Previous 6 Months
On-going Audits	8	10
Issued Reports	3	3
Recommendations Made	26	46
Recommendations Accepted	25	45
Questioned Costs and Potential Cost Savings	$204,087	$47,942

INSPECTOR GENERAL'S SIX-MONTH REPORT

Audit Report 2026-A-0004 – Town of Ocean Ridge – Credit Cards

FINDINGS:

- The Town's credit card transactions were not always sufficiently supported by adequate documentation.
- The Town lacked sufficient written guidance for the Credit Card Program.
- The Town lacked sufficient written guidance for IT processes.

Questioned Costs
$11,064.35

Identified Costs
$276.56

Avoidable Costs
$276.56



Recommendations:

- The Town develop and implement a written Purchasing or Credit Card policy and procedures to ensure consistent operations and establish sufficient internal controls.
- The Town develop and implement written general IT policies and procedures that are clearly communicated to ensure consistent operations.
- The Town train staff on implemented policies and procedures.

INSPECTOR GENERAL'S SIX-MONTH REPORT

Audit Report 2026-A-0005 – Village of Golf – Water Quality Reporting Review

FINDING:

- **The Village did not always collect coliform bacteria samples from the locations identified in the Village's written sample siting plan, as required under the federal Safe Drinking Water Act.**



Recommendation:

- **The Village ensure that the laboratory-provided sampling forms report the sample locations consistent with the sample siting plan before collection.**
- **Corrective Action - During the review on June 24, 2026, the laboratory provided the Village with a revised laboratory reporting form that correctly identified the sample location.**

INSPECTOR GENERAL'S SIX-MONTH REPORT

Audit Report 2026-A-0006 - Riviera Beach - Purchasing Cards and Council Members' Out-of-State Travel

FINDINGS:

- Allegations that a former Parks and Recreation Director and Council members used their purchasing cards to make purchases that lacked a clear and identifiable public purpose were supported.
- The City did not always comply with its P-Card policy.
- Cardholders exceeded their monthly credit and single purchase limits, and the City lacked documentation authorizing credit limit increases.
- Cardholders were not properly authorized and did not sign a cardholder agreement.
- Council Members and their authorized travelers' travel expenditures lacked adequate oversight and did not always comply with the Travel Policy.

Questioned Costs
$191,687.42

Identified Costs
$706.93

Avoidable Costs
$75.52



Recommendations:

- Strengthen internal controls and enhance compliance with purchasing card and travel procedures.

INSPECTOR GENERAL'S SIX-MONTH REPORT

Audit Report 2027-AP-0001 Fiscal Year 2027 Annual Risk Assessment and Audit Plan

MULTIPLE ENTITIES GLOBAL AREA APPROACH:

This approach highlights the areas where the OIG will focus audit efforts. With a global approach, the audit plan:

- **Minimizes duplication with other Internal Audit Functions,**
- **Provides more flexibility for emerging risks,**
- **Allows for smaller more focused audits, and**
- **Engages more municipalities / auditable units that have not previously been audited.**



INSPECTOR GENERAL'S SIX-MONTH REPORT

Audit Report 2027-AP-0001 Fiscal Year 2027 Annual Risk Assessment and Audit Plan

Carryover Audits:

- Contracts/Agreements – Town of Palm Beach Shores Solid Waste and Recycling Collection and Disposal Services Agreement
- Law Enforcement Overtime – City of Delray Beach
- Joint Investigative Review – Palm Tran Cash Handling Process
- Permitting – Town of Lake Park
- IT Network Security Review – Town of Gulf Stream
- IT Network Security Review – Town of Hypoluxo
- Contracts/Agreements – City of Greenacres Fence Installation, Maintenance, and Repair Services Agreement
- Water Quality Reporting Review – Town of Lantana

INSPECTOR GENERAL'S SIX-MONTH REPORT

Audit Report 2027-AP-0001 Fiscal Year 2027 Annual Risk Assessment and Audit Plan

Planned Audit Activities:

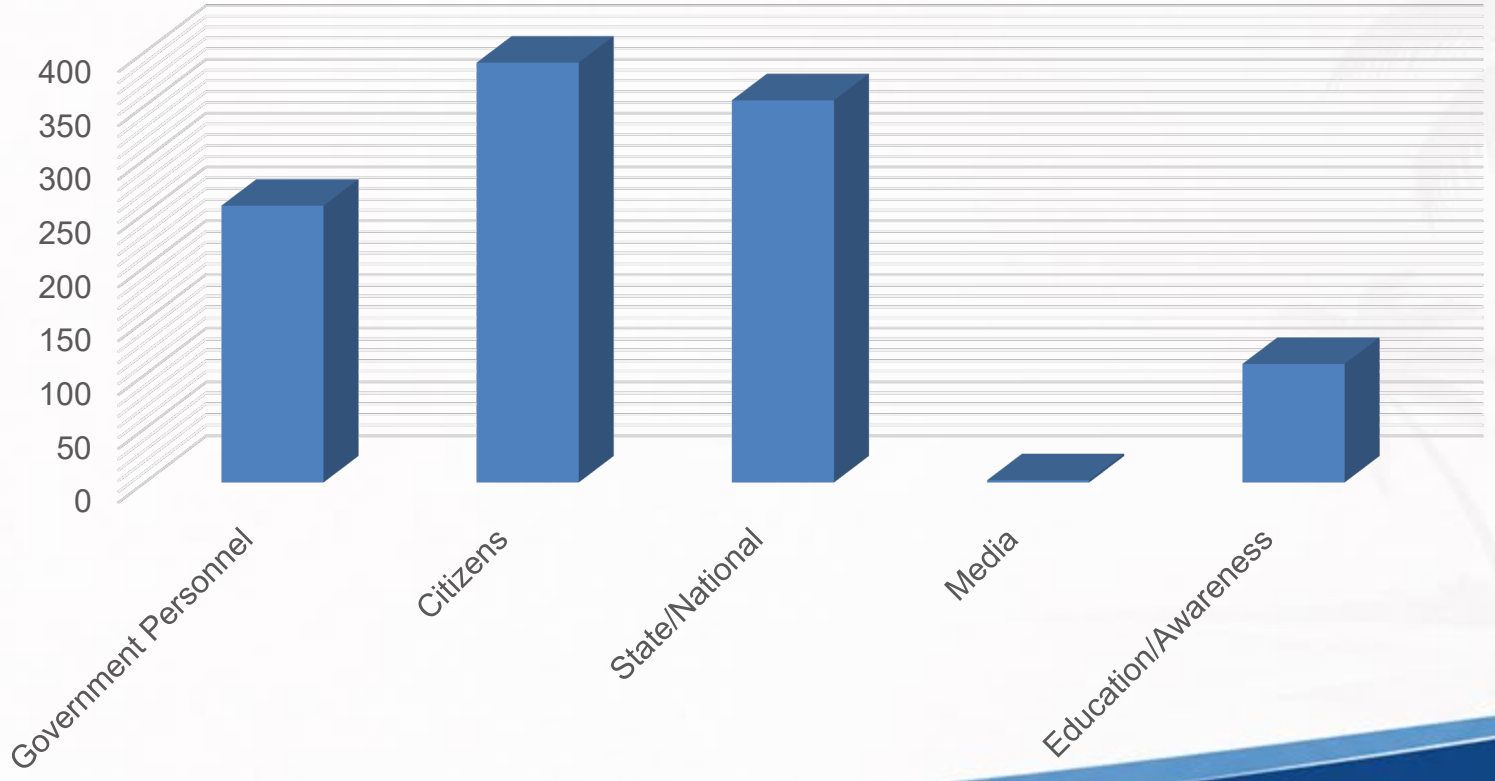
- Recruitment, Selection, and Screening
- Grant Eligibility and Use
- Fire and EMS Personnel Qualifications and Credentials
- Management of Law Enforcement Overtime Costs
- Public Works Construction Contracts
- Procurement of Single and Sole Source Contracts
- Redevelopment Trust Fund Expenditures
- Water and Sewer Utility Billing
- Network Vulnerability Management
- Disaster Recovery

INSPECTOR GENERAL'S SIX-MONTH REPORT

Training and Outreach

INSPECTOR GENERAL'S SIX-MONTH REPORT

Education/Awareness Publications, Announcements, and Activities



INSPECTOR GENERAL'S SIX-MONTH REPORT

Office of Inspector General
Palm Beach County

PUBLIC PROCUREMENT MEETING NOTICE GUIDE

The Palm Beach County Office of Inspector General (OIG) promotes integrity, accountability, transparency, and public trust in government. This guide answers frequently asked questions regarding notice of public procurement meetings.

Who is required to provide notice to the OIG?

Governmental entities subject to the Palm Beach County OIG's jurisdiction that are conducting public procurement meetings shall provide notice to the OIG.

Why do I need to notify the Office of Inspector General?

Pursuant to Article XII, Section 2-423 of the Palm Beach County Code, the OIG monitors certain procurement activities to promote integrity, transparency, and public trust in the procurement process. The Inspector General shall be notified in writing prior to any duly noticed public meeting of a procurement selection committee where any matter relating to the procurement of goods or services is to be discussed.

How do I provide notice?

Email meeting notices to: igcontracts@pbc.gov

When should I notify the Office of Inspector General?

Provide notice as soon as possible after the meeting has been scheduled.

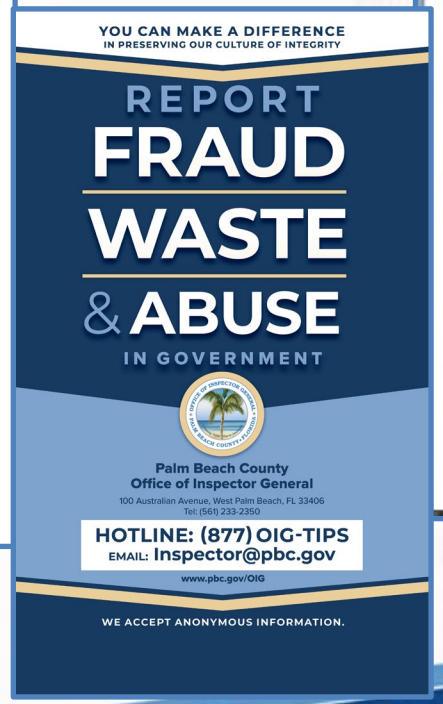
What types of public meetings require notice?

- Selection Committee Meetings
- Evaluation Committee Meetings
- Oral Presentations
- Vendor Interviews

What information should be included?

- Agency name
- Solicitation number
- Solicitation title







OFFICE OF INSPECTOR GENERAL
PALM BEACH COUNTY

Open Letter to the Citizens of Palm Beach County

As I begin my service as Inspector General for Palm Beach County, I do so with deep respect for this office, its mission, its employees, and the citizens who rely on independent oversight to help protect public trust.

Inspectors General have been part of this nation's commitment to accountable government since the founding of our country. In our representative democracy, checks and balances matter. Independent oversight is one way we give meaning to that principle. Inspectors General help ensure that public dollars are protected, government actions are reviewed, and public institutions remain worthy of the trust and confidence placed in them.

I look forward to serving in this new capacity and building on the strong foundation established under Inspector General John Carey. John has been a true servant leader, teacher, and mentor. I am grateful for the lessons and encouragement he has given me over the years. I am humbled by the responsibility now entrusted to me and committed to carrying this work forward with independence, objectivity, professionalism, and purpose.

Leadership is changing, but the mission is not.

The Office of Inspector General will continue its important work of identifying opportunities to improve government operations and helping prevent and detect fraud, waste, abuse, mismanagement, and misconduct involving taxpayer dollars.

Having served as Deputy Inspector General and General Counsel, I have worked closely with our leadership team and have seen firsthand the care, discipline, and professionalism with which this office approaches its work. I am proud to continue serving alongside a team deeply committed to integrity, accountability, and public service.

I have also seen the dedication of public servants throughout Palm Beach County and its municipalities. Most elected officials and government employees are committed to serving the public well. Independent oversight is not about assuming the worst. It is about helping government be its best.

When government works with integrity, communities are stronger. When public dollars are protected, taxpayers are better served. When government actions are reviewed independently and fairly, confidence grows.

The Office of Inspector General cannot do this work alone. Our effectiveness depends on the willingness of citizens, employees, contractors, public officials, and community partners to share information, raise concerns, offer ideas, and support a culture of ethics and integrity.

Good government is everyone's business.

In the coming weeks, I look forward to listening, learning, and engaging with the citizens, municipalities, public servants, and community partners we serve through outreach.

It is an honor to serve as your Inspector General. I look forward to working together to enhance public trust in government.

Sincerely,
Kathrina R. Dillard
Inspector General

An ounce of outreach is worth a pound of enforcement.

INSPECTOR GENERAL'S SIX-MONTH REPORT

Education/Awareness Publications, Announcements, and Activities







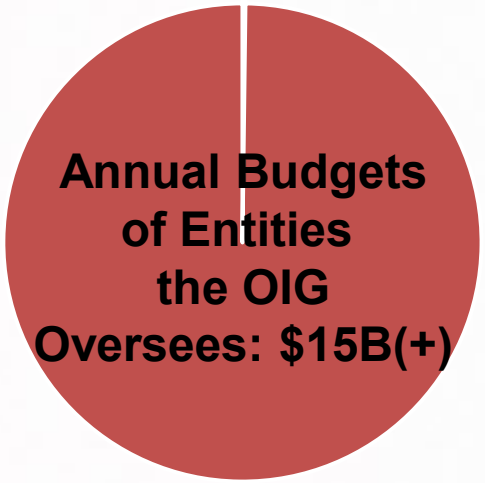


Budget and Staffing

INSPECTOR GENERAL'S SIX-MONTH REPORT

Independent Oversight for $3.02 per PBC resident per year

OIG Annual Budget
FY26 = $4.76M





Based on an average price rounded to $4 per gallon.

"The sheer size of the operations that your office oversees, your office's jurisdiction and responsibility…is unparalleled by any other local government Inspector General office."

-2024 AIG Peer Review Report

INSPECTOR GENERAL'S SIX-MONTH REPORT

Plans, Objectives, and Initiatives

PLANS, OBJECTIVES, AND INITIATIVES



Moving Forward, We Will Continue to:

- ✓ Implement our Strategic Plan
- ✓ Expand our outreach efforts
- ✓ Explore technology & data analytics tools to support our work

Upcoming Reviews:

- ✓ Commission for Florida Law Enforcement Accreditation (CFA): November 18, 2026
- ✓ Association of Inspectors General (AIG) Peer Review: March 2027 (tentative)

INSPECTOR GENERAL'S SIX MONTH REPORT

SUMMARY OF MAJOR ACCOMPLISHMENTS TO DATE

ACCOMPLISHMENTS TO DATE

June 28, 2010 – September 30, 2026



We Listen.

- **14,100 (+)** Hotline/Office Calls and Correspondences

We offer an *independent* office for citizens in and out of government to bring concerns, questions, complaints.

ACCOMPLISHMENTS TO DATE

June 28, 2010 – September 30, 2026

We Guard and Save Taxpayers' Dollars.



- **$77.6 M** Found in Questioned Costs
- **$25.8 M** Found in Potential Cost Savings

ACCOMPLISHMENTS TO DATE

June 28, 2010 – September 30, 2026

We Make Government Better.

- **1,468** Recommendations/Corrective Actions
- **92.5%** Management Acceptance Rate
- Share best practices
- Prevent bad practices



ACCOMPLISHMENTS TO DATE

June 28, 2010 – September 30, 2026

We Hold People Accountable.

- Investigations and Audits have led to **24** *arrests and/or prosecutions*.



- **786** cases have been referred to Law Enforcement or Ethics Commissions.



OIG Values:

Professionalism
Respect
Integrity
Dedication
Excellence



THANK YOU

QUESTIONS?

Enhancing Public Trust in Government