



SIX MONTH STATUS REPORT

April 1, 2025 – September 30, 2025

John A. Carey, Inspector General



OIG MISSION

- Our mission is to provide independent and objective insight, oversight, and foresight in promoting integrity, efficiency, and overall effectiveness in government.

Enhancing public trust in government



OIG MISSION – *in other words*

To provide *independent* and *objective* oversight in government to:

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



Promote economy, efficiency, effectiveness, and integrity.

Root out the bad

Promote the good

Making good government better

OUTLINE



- **PERSONNEL**
- **OIG ACTIVITIES** (Apr 1, 2025 – Sep 30, 2025)
- **BUDGET AND STAFFING**
- **PLANS, OBJECTIVES, & INITIATIVES**
- **SUMMARY OF MAJOR ACCOMPLISHMENTS**

PERSONNEL HIGHLIGHTS



**FAU Graduate and
Junior Auditor
Yahir Quintanar**

OIG Summit



**Kalinthia Dillard
Certified IG Counsel**



**Cynthia Surriel
CFA Assessor**

**Shonnelle Brathwaite
Certified Internal Auditor**

INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2025 – September 30, 2025

Office of Inspector General Activities Related to:

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

INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2025 - September 30, 2025

Intake and Investigations Highlights

INSPECTOR GENERAL'S SIX MONTH REPORT



Intake Activities

Current 6 Months	
142	Complaints of wrongdoing
25	Intake Activities led to: <ul style="list-style-type: none">- 4 Investigations- 2 Referrals to OIG Contract Oversight and Evaluations Division- 9 Referrals to LEAs or COEs- 0 Management Inquiries- 12 Management Referrals
17	Public Records Requests

Previous 6 Months	
121	Complaints of wrongdoing
15	Intake Activities led to: <ul style="list-style-type: none">- 0 Investigations- 5 Referrals to OIG Contract Oversight and Evaluations Division- 3 Referrals to LEAs or COEs- 2 Management Inquiries- 5 Management Referrals
12	Public Records Requests

INSPECTOR GENERAL'S SIX MONTH REPORT



March 31, 2025 – September 30, 2025

Investigative Activities	Current 6 Months	Previous 6 Months
On-going Investigations or Investigative Reviews	31	30
Referrals to Law Enforcement or to County or State Commissions on Ethics	5	18
Issued Reports	4	3
Recommendations Made	4	6
Recommendations Accepted	2	6
Identified Costs	\$30,495.54	\$22,405.00

INSPECTOR GENERAL'S SIX MONTH REPORT



Investigative Report 2022-0025: False Representations on CARES Act Rental Assistance Applications

ALLEGATIONS:

- West Palm resident defrauded County rental and food assistance programs. Earlier OIG report detailed fraud when she was a County employee.
- On seven occasions, resident claimed assistance due to loss of employment when fully employed. Forged employment loss letters and pay stubs from the Palm Beach County School District.

FINDINGS: SUPPORTED

- Applicant submitted falsified rental assistance documents.
- Referred to law enforcement - criminally charged with unrelated program fraud thereafter.



Recommendation:

- That the County seek reimbursement of \$18,011.23.

Identified Costs

\$18,011.23

INSPECTOR GENERAL'S SIX MONTH REPORT



Investigative Report 2024-0007: False Representations on CARES Act Rental Assistance Applications

ALLEGATIONS:

- West Palm resident sought County rental and food assistance on six occasions with forged loss of employment letters, W-2s, and unemployment benefit statements.
- West Palm resident Prosper Joseph created and submitted falsified records on the applicant's behalf.
- Mr. Joseph was the subject of a prior OIG Investigation for similar activity.

FINDINGS: SUPPORTED

- The applicant and Mr. Joseph submitted falsified assistance documents.
- Referred to law enforcement.



Recommendation:

- That the County seek reimbursement of \$12,484.31.

Identified Costs

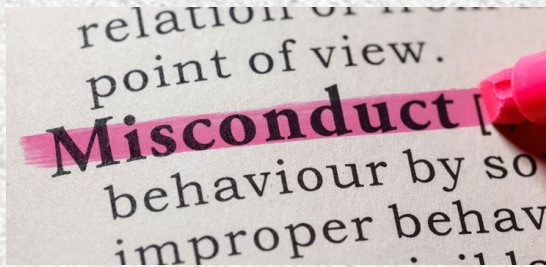
\$12,484.31

INSPECTOR GENERAL'S SIX MONTH REPORT



Investigative Reports 2024-0004 & 2024-0005 : City of Boynton Beach Senior Staff Misconduct

The OIG initiated two extensive, related investigations of alleged misconduct by senior staff in Boynton Beach government.



In multiple allegations detailed in both reports, evidence existed, but not sufficient to support.

INSPECTOR GENERAL'S SIX MONTH REPORT



Investigative Report 2024-0004: City of Boynton Beach HR Director Misconduct

ALLEGATIONS IN REPORT 2024-0004:

- **HR Director Decoste inappropriately used City of Boynton Beach funds, facilities, time, and resources to benefit her campaign for Delray Beach City Commission.**
- **Ms. Decoste did not follow proper procedures to attend campaign-related events during work hours.**
- **Ms. Decoste used City time and resources to solicit City vendors and employees to donate to her campaign.**



INSPECTOR GENERAL'S SIX MONTH REPORT



Investigative Report 2024-0004: City of Boynton Beach HR Director Misconduct

FINDINGS: PARTIALLY SUPPORTED

- We did NOT find evidence that Ms. Decoste inappropriately used City facilities and resources for her Delray Beach City Commission campaign.
- We found that Ms. Decoste:
 - Did not complete a required application or pay a deposit when reserving a City Community Room;
 - Did not follow City Flexible Work procedures; and
 - Solicited a City co-worker for a donation to her Delray Beach Commission campaign during the workday and on Boynton Beach City property.



Recommendations:

- The City institute internal controls for facility use and train staff .
- The City ensure appropriate supervisory approval for flex time.

INSPECTOR GENERAL'S SIX MONTH REPORT



Investigative Report 2024-0005: City of Boynton Beach Senior Staff Misconduct

ALLEGATIONS IN REPORT 2024-0005 :

- City Manager Dugger and Deputy City Manager Mack stated that Ms. Decoste hired too many black women, and recommended/approved inappropriate post-employment payments.
- Mr. Mack and City Attorney Lamb told Ms. Decoste that she would be fired if she had communications with elected officials while on admin leave.
- Mr. Dugger, Mr. Mack, and Ms. Lamb inappropriately disciplined Ms. Decoste in comparison to other employees.
- Mr. Dugger directed Ms. Decoste to hire his nephew for a new position, used a City computer for schoolwork, and consumed alcoholic beverages while on duty.
- The City Office of Investigations and Internal Accountability Director inappropriately altered her assistant's time and attendance records.



All Not Supported

INSPECTOR GENERAL'S SIX MONTH REPORT



Multiple Arrests as a Result of OIG Investigation

OIG investigation and referral to the West Palm Beach Police; in May Jamie Clark and Justin Laguerre arrested for County rental assistance fraud exceeding \$50,000. Ms. Clark was a property manager who stole tenant identities and falsified applications.

Mr. Laguerre created false supporting documents in furtherance of the scheme.

Arrests



INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2025 - September 30, 2025

Contract Oversight and Evaluations Highlights

INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2025 - September 30, 2025

Contract Oversight and Evaluations	Current 6 Months	Previous 6 Months
Monitored Procurement Activities	45	36
On-going Formal Reviews/Evaluations	4	4
Issued Reports	1	0
On-going Investigative Activities	12	9
Investigative Activities Completed	4	0
Issued Tips and Trends	0	1

INSPECTOR GENERAL'S SIX MONTH REPORT



CA-2024-0049: Town of Jupiter – Electrical Services Piggyback Contract Review

FINDINGS:

- The Town did not comply with its procurement policy when it piggybacked on an illegible contract:
 - Specific items and quantities were not in the original bid.
 - Did not comply with original award terms to prequalify a pool of vendors.
 - Contracted with only one of the awarded vendors and did not obtain competitive quotes for services.



RECOMMENDATIONS:

- Train staff on the requirements of the procurement policy for piggybacking.
- Establish procedures to ensure compliance with the terms of piggybacked contracts.

QUESTIONED COSTS
\$98,386.43

INSPECTOR GENERAL'S SIX MONTH REPORT



Contract Oversight Activities Much of our impact happens “below the water line.”



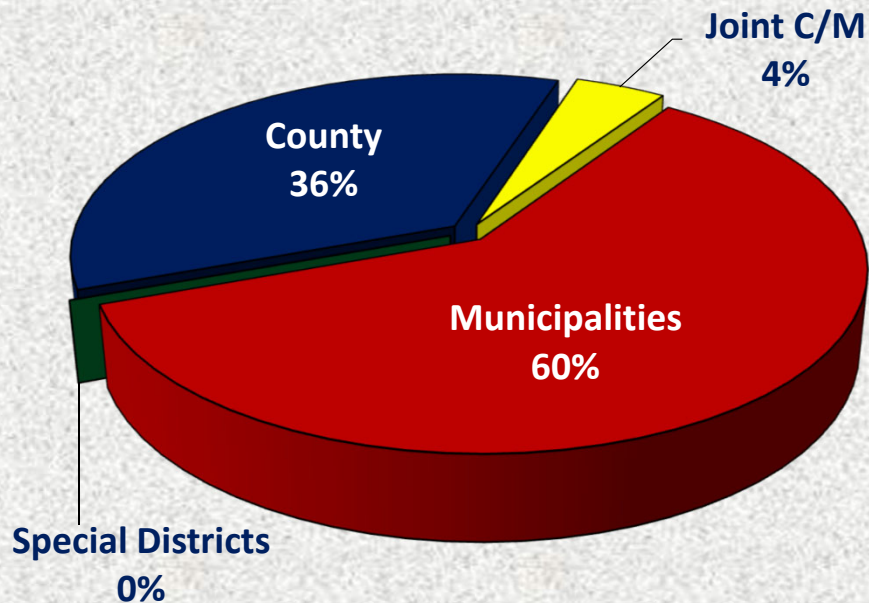
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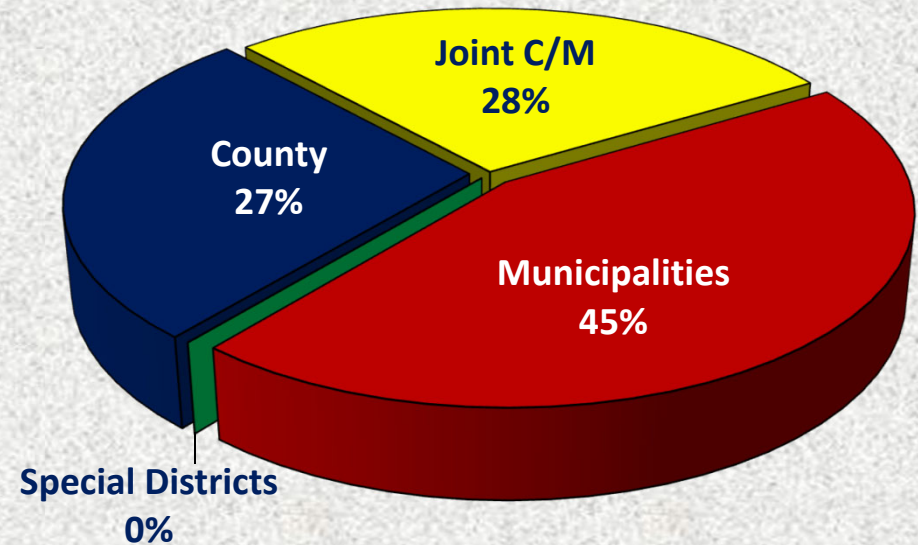
April 1, 2025 - September 30, 2025

Contract Oversight and Evaluations - Monitored Activities

45 Total Activities



\$426M Total Contracts

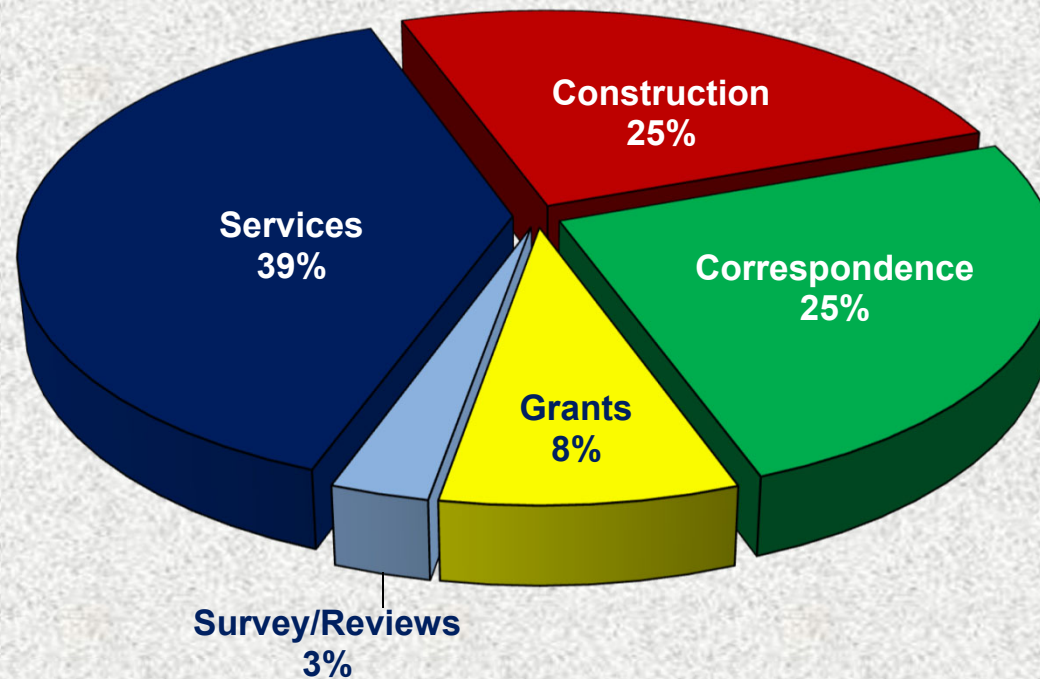


INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2025 - September 30, 2025

Contract Activities by Commodity



45 Total Activities

INSPECTOR GENERAL'S SIX MONTH REPORT



Outreach, Training, and Assistance

Help!

Assistance

Support

- Is this procurement subject to the Consultants' Competitive Negotiation Act (CCNA) under section 287.055, Florida Statutes?
- Can you provide any procurement Best Practices for construction thresholds?
- Can you assist us in establishing a new Contract Oversight Division at another IG Office?



KNOWLEDGE

INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2025 – September 30, 2025

Audit Highlights

INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2025 – September 30, 2025

Audit Activities

Current 6 Months

Previous 6 Months

On-going Audits	10	7
Issued Reports	1	1
Recommendations Made	19	4
Recommendations Accepted	19	4
Questioned Costs and Potential Cost Savings	\$1,946,741	\$182,556
Issued Tips and Trends	1	0

INSPECTOR GENERAL'S SIX MONTH REPORT



Audit Report 2025-A-0002 – City of Pahokee Accounts Payable and Cash Disbursements

FINDINGS (General):

- **We found multiple categories of wide-spread, systemic noncompliance with City policy and lack of documentation for expenditures.**
- **All levels of personnel lacked knowledge of the responsibilities and requirements established in City ordinances and policies.**
- **Former City Manager was willfully noncompliant with City policy.**

**Questioned
Costs
\$1,927,729.55**

**Identified Costs
\$18,156.96**

**Avoidable Costs
\$854.06**

INSPECTOR GENERAL'S SIX MONTH REPORT



Audit Report 2025-A-0002 – City of Pahokee Accounts Payable and Cash Disbursements

FINDINGS (Specifics):

- The City did not always comply with requirements in its Purchasing Ordinance and Policy, Credit Card Policy, Travel Policy, and contracts/agreements.
- The City did not always follow Florida Statutes and purchasing guidance related to its sales tax exemption and prompt payment of vendors.
- The City Manager and Commission members made inappropriate credit card charges which violated City policies.
- The City did not always maintain accurate records of capital assets and IT equipment.
- The City lacked adequate controls over the vendor master file and sufficient written guidance for IT processes.



INSPECTOR GENERAL'S SIX MONTH REPORT



Audit Report 2025-A-0002 – City of Pahokee Accounts Payable and Cash Disbursements

Recommendations:

- The City update and implement policies to provide clear, consistent direction and establish oversight for City Manager and Commissioner's expenditures.
- The City ensure that all employees, contractors, and officials are aware of and understand City Ordinance and policy requirements and their responsibilities.



INSPECTOR GENERAL'S SIX MONTH REPORT



**Recent Significant Report
Published After the
Reporting Period**

INSPECTOR GENERAL'S SIX MONTH REPORT



Audit Report 2026-A-0001 – Solid Waste Authority – Tipping Fee Revenue and Cash Intake Audit

FINDINGS:

- Accounts Receivable Reconciliations lacked independent review, timeliness, and reconciliation of variances.
- Write-off of uncollectable accounts was inconsistent and lacked policy.
- Procedures for reviewing and collecting security deposits was not always followed.
- Management review of voided and manual tickets, and approval of charge accounts was not documented.



Recommendations:

- Implement written guidance for Accounts Receivable Reconciliations and Write-Offs.
- Update Accounting Policies/Procedures to align with current practices.
- Document management review of voided cash ticket transactions and charge accounts.
- Train staff as needed.

INSPECTOR GENERAL'S SIX MONTH REPORT



Current/On-going Audits

- **Management Request – Palm Beach County Workforce Housing Program – Wellington Club Apartments**
- **Construction Contract – Palm Beach County – CMAR Services for PBSO Headquarters Renovations Project No. 11206**
- **Referral – City of Riviera Beach – Purchasing Cards and Council Members' Out-of-State Travel Follow-up Audit**
- **Contracts/Agreements – Town of Palm Beach Shores Solid Waste and Recycling Collection and Disposal Services Agreement**

INSPECTOR GENERAL'S SIX MONTH REPORT



Current/On-going Audits (Cont.)

- **Law Enforcement Overtime – City of Delray Beach**
- **Purchasing Cards – Town of Ocean Ridge**
- **Management Request – Town of Jupiter Inlet Colony – Insurance Benefits, Travel Expenses, and Purchasing Card Purchases**
- **Permitting – Town of Lake Park**
- **IT Network Security Review – Town of Gulf Stream**

INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2025 – September 30, 2025

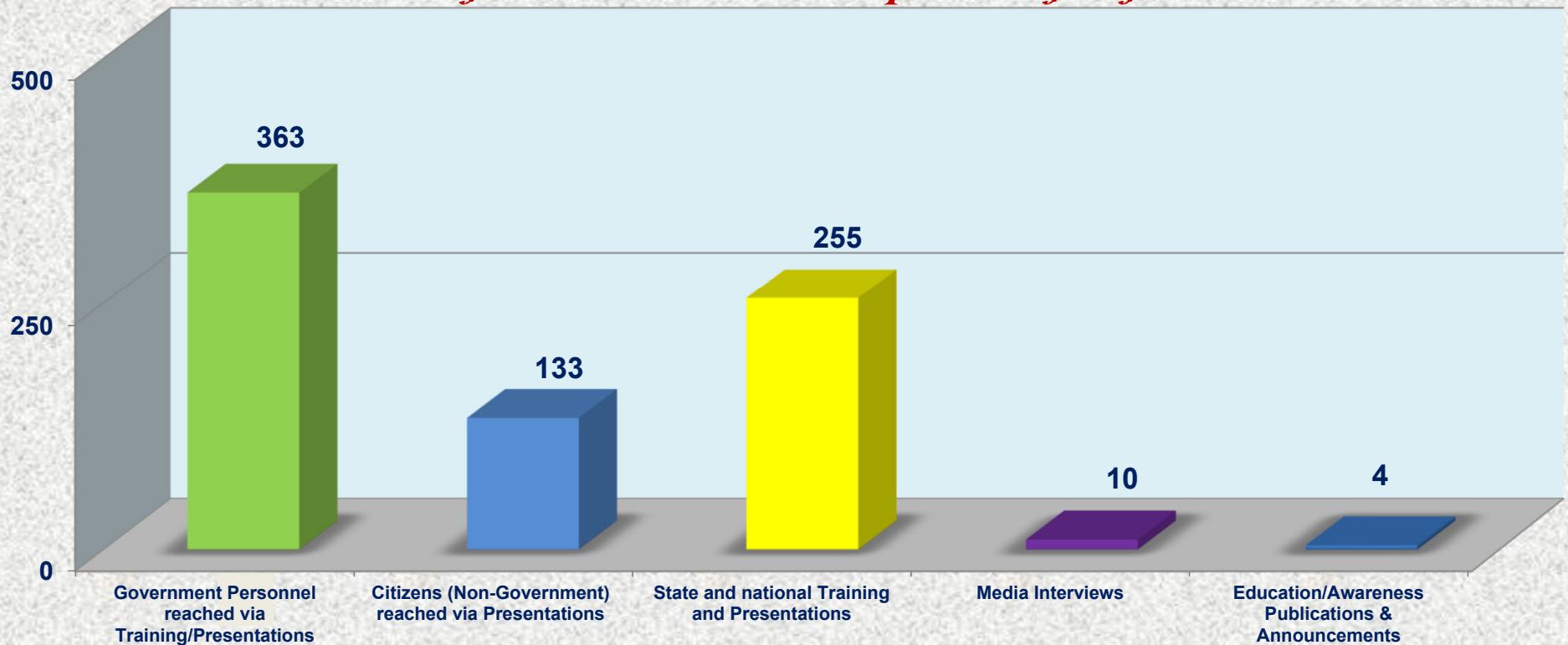
Training and Outreach

TRAINING AND OUTREACH



April 1, 2025 – September 30, 2025

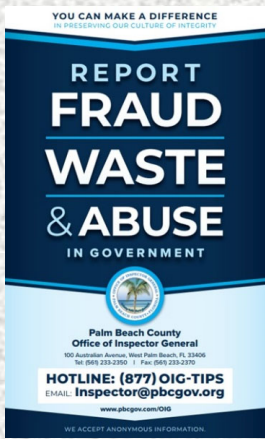
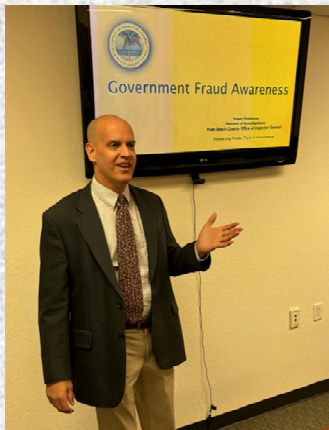
An ounce of outreach is worth a pound of enforcement.



TRAINING AND OUTREACH



Education/Awareness Publications, Announcements, and Activities





**OFFICE OF INSPECTOR GENERAL
PALM BEACH COUNTY**

**TIPS AND TRENDS #2025-0002
APRIL 2025**

John A. Carey
Inspector General



Inspector General
Accredited

Splitting Purchases

INSPECTOR GENERAL'S SIX MONTH REPORT

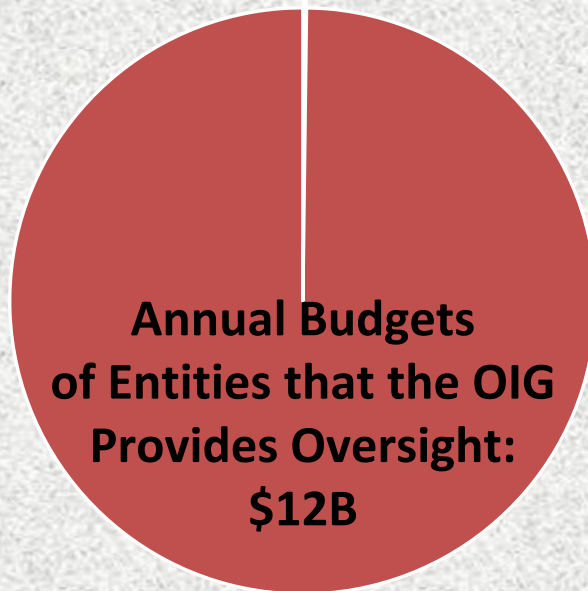


Budget and Staffing

INSPECTOR GENERAL BUDGET & STAFFING



OIG Annual Budget \$4.4M
30 funded positions
= 0.0367%



\$4.4M = Approx. \$2.95 per Citizen or =



“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



Future FY2026 Audits



- **Contracts/Agreements**
- **Water Quality Reporting**
- **Grants**
- **Law Enforcement Overtime**
- **IT Network Security**
- **Permitting Fees and Cash Receipts**
- **Construction Contract Change Orders**

PLANS, OBJECTIVES, AND INITIATIVES



- **Continue to:**
 - **Execute the Strategic Plan**
 - **Expand outreach activities**
 - **Explore IT/tech/AI tools**
- **Hire Assistant IG Counsel**
- **Coordinate with PBC staff and IG Committee on IG transition**
 - **IG current contract ends June 2026**

INSPECTOR GENERAL'S SIX MONTH REPORT



June 28, 2010 – September 30, 2025

SUMMARY OF MAJOR ACCOMPLISHMENTS TO DATE

ACCOMPLISHMENTS TO DATE



June 28, 2010 – September 30, 2025

We Listen.



➤ **13,800 (+)** Hotline/Office Calls and Correspondences

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

OUTPUT: At the End of the Day, “Enhancing Public Trust in Government.”



ACCOMPLISHMENTS TO DATE

June 28, 2010 – September 30, 2025

**We Guard and Save
Taxpayers' Dollars.**



- **\$58.4 M** Found in Questioned Costs
- **\$25.7 M** Found in Potential Cost Savings

OUTPUT: At the End of the Day, “Enhancing Public Trust in Government.”

ACCOMPLISHMENTS TO DATE



June 28, 2010 – September 30, 2025

We Make Government Better.

- **1,381** Recommendations/Corrective Actions
- **91.9%** Management Acceptance Rate
- Share best practices
- Prevent bad practices



OUTPUT: At the End of the Day, “Enhancing Public Trust in Government.”



ACCOMPLISHMENTS TO DATE

June 28, 2010 – September 30, 2025

We Hold People Accountable.

- Investigations and Audits have led to **24** *arrests and/or prosecutions.*
- **750** cases have been referred to Law Enforcement or Ethics Commissions.



OUTPUT: At the End of the Day, “Enhancing Public Trust in Government.”



OIG Values:
Professionalism
Respect
Integrity
Dedication
Excellence



THANK YOU!

*visit us online at **www.pbc.gov/OIG***