

# ***SIX MONTH STATUS REPORT***

***April 1, 2024 – September 30, 2024***

**John A. Carey, Inspector General**



# OIG MISSION

- Our mission is 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”***

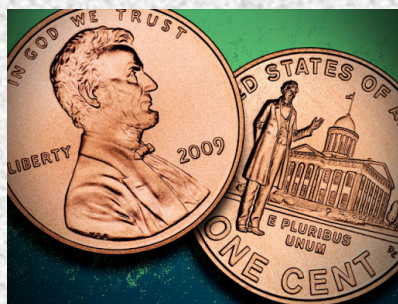




# OIG MISSION – *in other words*

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/STAFF HIGHLIGHTS**
- **OIG ACTIVITIES** (Apr 1, 2024 – Sep 30, 2024)
- **BUDGET AND STAFFING**
- **PLANS, OBJECTIVES, & INITIATIVES**
- **SUMMARY OF MAJOR ACCOMPLISHMENTS**





# STAFF HIGHLIGHTS

April 1, 2024 – September 30, 2024

**Shonnelle Brathwaite**  
Certified IDEA  
Data Analyst



**Hank Nagel**  
Certified Information  
Systems Auditor



**Kalinthia Dillard**  
President  
Forum Club



Congratulations **Kalinthia Dillard** General Counsel and Deputy Inspector General at **Palm Beach County Office of Inspector General** Community Ten Toes Down Honoree at WEW presents 10.10@10 highlighting leaders who create positive experiences in our community.



# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



**April 1, 2024 – September 30, 2024**

## **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, 2024 – September 30, 2024**

## **Intake and Investigations Highlights**

# INSPECTOR GENERAL'S SIX MONTH REPORT



## Intake Activities

| Current 6 Months |   |
|------------------|---|
| 121              | Complaints of wrongdoing  |
| 21               | <b>Intake Activities led to:</b> <ul style="list-style-type: none"> <li>- 1 Investigations</li> <li>- 2 Referrals to OIG Contract Oversight and Evaluations Division</li> <li>- 1 Referrals to OIG Audit</li> <li>- 6 Referrals to LEAs or COEs</li> <li>- 0 Management Inquiries</li> <li>- 11 Management Referrals</li> </ul> |
| 9                | Public Records Requests   |

| Previous 6 Months |  |
|-------------------|--|
| 114               | Complaints of wrongdoing   |
| 33                | <b>Intake Activities led to:</b> <ul style="list-style-type: none"> <li>- 2 Investigations</li> <li>- 3 Referrals to OIG Contract Oversight and Evaluations Division</li> <li>- 3 Referrals to OIG Audit</li> <li>- 10 Referrals to LEAs or COEs</li> <li>- 0 Management Inquiries</li> <li>- 14 Management Referrals</li> </ul> |
| 11                | Public Records Requests  |



# INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2024 – September 30, 2024

| Investigative Activities   | Current 6 Months | Previous 6 Months |
|--|------------------|-------------------|
| On-going Investigations or Investigative Reviews                         | 33               | 35                |
| Referrals to Law Enforcement or to County or State Commissions on Ethics | 12               | 22                |
| Issued Reports   | 5                | 2                 |
| Recommendations Made   | 8                | 2                 |
| Recommendations Accepted   | 8                | 2                 |
| Questioned Costs   | \$21,614.18      | \$0               |
| Identified Costs   | \$56,770.22      | \$29,900.00       |

# INSPECTOR GENERAL'S SIX MONTH REPORT



## Investigative Report 2022-0020 False Information on County Grant Applications – Lake Worth

### ALLEGATION:

A Lake Worth CARES Act Rental Assistance Program applicant submitted four applications with fraudulent loss of employment letters to the County.

### FINDING: SUPPORTED

- The applicant received a total of \$19,214.13 in assistance from the County.
- The applicant falsified documentation about employment status by forging employment letterhead, signatures, and assertion that her employment hours had been reduced or eliminated.



Emergency Rental  
Assistance  
Program

Identified Costs  
\$19,214.13

### RECOMMENDATION:

The County seek reimbursement of \$19,214.13

**Referred to  
Law Enforcement**



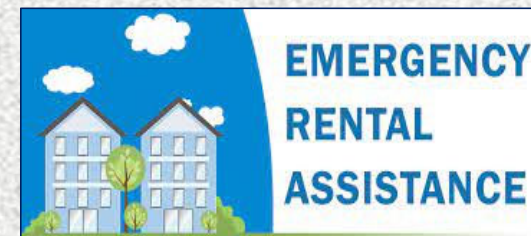
# INSPECTOR GENERAL'S SIX MONTH REPORT



## Investigative Report 2022-0022: False Representations on West Palm Beach Rental Assistance Applications

### ALLEGATION:

A West Palm Beach, County Emergency Rental and Utilities Assistance Program applicant submitted three applications with falsified employment separation letters and altered paystubs that caused payments totaling \$11,202.34.



### FINDINGS: SUPPORTED

- The applicant submitted falsified paystubs and employment letters to the County in support of rental assistance. Those documents falsely asserted that the applicant lost active employment.

Identified Costs  
\$11,202.24

### RECOMMENDATION:

The County seek reimbursement of \$11,202.43

*Referred to  
Law Enforcement*



# INSPECTOR GENERAL'S SIX MONTH REPORT

## Investigative Report 2022-0014: False Information on County - West Palm Beach Rental Assistance Applications

### ALLEGATION:

A County Rental Assistance Program application contained multiple falsified employment separation letters, landlord statements, and leases. One of these applications resulted in payments to landlord Antonio Silva.

### FINDINGS: SUPPORTED

- Orlando, Florida resident Antonio Silva defrauded the County of \$5,355 and attempted to obtain \$29,300 in additional fraudulent funds. Mr. Silva posed as the landlord for a property for which he had no connection and then submitted multiple assistance applications.
- Mr. Silva also received governmental funding in multiple additional areas of the country.

### RECOMMENDATION:

The County seek reimbursement of \$5,355.00

Identified Costs

\$5,355.00

Antonio Silva has since been arrested in Orlando for financial crimes of over \$1 million. The State Attorney's Office in Orlando received information from the OIG Investigation for consideration of additional charges.

**Referred to  
Law Enforcement**





# INSPECTOR GENERAL'S SIX MONTH REPORT



## Investigative Report 2023-0002: False Representations on Lake Worth Rental Assistance Applications

### ALLEGATIONS:

A Lake Worth applicant, assisted by an individual who created falsified employment termination letters, submitted multiple fraudulent Emergency Rental Assistance applications, resulting in losses of \$15,004.39.



### FINDINGS: SUPPORTED

- The applicant submitted falsified paystubs and employment letters to the County in support of rental assistance. Those documents falsely asserted that the applicant lost active employment. The applicant admitted that the documents were falsified.
- The person assisting the applicant admitted that he created knowingly falsified documents for the applications.

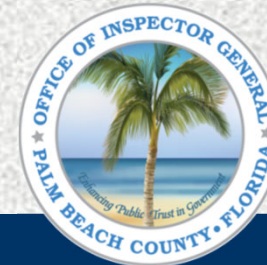
**Identified Costs  
\$15,004.39**

### RECOMMENDATION:

The County seek reimbursement of \$15,004.39

**Referred to  
Law Enforcement**

# INSPECTOR GENERAL'S SIX MONTH REPORT



## Investigative Report 2023-0009: County Planning, Zoning, and Building (PZB) Overtime Pay

### ALLEGATION:

- A County PZB Deputy Building Official and a PZB Manager falsified their employee time records by claiming they worked extra hours.

### FINDING: SUPPORTED

- On over 100 occasions the PZB Deputy Building Official, and the PZB Manager on 32 occasions falsified their employee time records by claiming they worked extra hours, resulting in the improper accrual of compensatory time and/or payments.
- A lack of internal controls, combined with deliberately false submissions, allowed two PZB senior managers to submit multiple inaccurate overtime claims that resulted in the County improperly paying them overtime and/or compensatory time.

### RECOMMENDATIONS:

- PZB institute/improve appropriate internal so as to minimize the risk of employees improperly reporting leave, overtime, or compensatory time.
- The County seek reimbursement of \$5,994.46



Identified Costs  
\$5,994.46

Questioned Costs  
\$21,614.18



# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



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

# INSPECTOR GENERAL'S SIX MONTH REPORT



## Investigative Report 2024-0006: Riviera Beach Failure to Report Water Contamination

### ALLEGATION:

- City of Riviera Beach senior Utilities Special District employees failed to comply with required water testing and reporting protocols, and provided inaccurate or misleading reporting of water contamination to the Florida Department of Health (FDOH) and the public.

### FINDING: SUPPORTED

Individuals with oversight responsibilities throughout the Utility District failed to carry out their essential duties, resulting in a lack of reporting, the submission of falsified reports, the downplaying of issues, and potentially putting citizens' health at risk.

On at least 130 occasions between January and September 2023, Utility District staff failed to report or adequately supervise other employees responsible for reporting water testing results to the FDOH. Utility District staff also failed to immediately report "present" E. coli results, and submitted altered or misleading test results to the FDOH for two wells. As a result, wells were improperly reactivated for use as part of the City's drinking water system.





# INSPECTOR GENERAL'S SIX MONTH REPORT



## Investigative Report 2024-0006: Riviera Beach Failure to Report Water Contamination

**DRINKING WATER MICROBIAL SAMPLE COLLECTION & LABORATORY REPORTING FORMAT**

**Caper Pharmaceuticals**  
3677 23<sup>rd</sup> Ave S, Suite A108  
Lake Worth, FL 33461  
Phone: 561-493-4000  
FL DOH Certificate E361096-01

Lab Receipt Date & Time: 05/11/23, 1:40Z  
Analysis Date & Time: 05/11/23, 1:30Z  
Sample Acceptance Criteria:  On Ice  Not On Ice  ALL-c  
Disinfectant Check:  Not Detected  mg/L  
This sample does not meet the following NELAC requirements:

Report Number: COL-W23-0562 Sub-Contract Lab ID: N/A

**Analysis Requested:** (check all that apply)  
 Total Coliforms: col  Total Coliform/Fecal  Enterococci  Coliphage  HPC  Other: \_\_\_\_\_  
**Public Water System (PWS) Name:** City of Riviera Beach Utilities **PWS I.D.:** 450-1229  
PWS Address: 800 W. Blue Heron Blvd. City: Riviera Beach  
PWS or PWS Owner's Phone #: (561) 845-4187 Fax #: (561) 845-7292  
Collector: Jasmine Holland Collector's Phone #: (561) 845-4187

**Type of Supply:** (check only one)  
 Limited Use System  Bottled Water  Private Well  Swimming Pool  Transient Non-community Water System  
 Community Water System  Non-Transient Non-community Water System  Transient Non-community Water System

**Reason for Sampling:** (check all that apply)  
 Distribution Routine  Distribution Repeat  Raw (triggered or assessment) additional  Well Survey  
 Clearance  Replacement (also check type of sample being replaced)  Other: \_\_\_\_\_

**Sample Collection Date:** 05/11/23

| Sample # | Sample Point (Location or Specific Address) | Sample Collection Time | Sample Type | Disinfectant Residual (mg/L) | pH | Analysis Method(s) |                |   |                 | Lab Sample # |
|----------|---|------------------------|-------------|------------------------------|----|--------------------|----------------|---|-----------------|--------------|
|          |   |                        |             |                              |    | Non-Coliform       | Total Coliform | Fecal E. coli, Enterococci, or Coliphage* | Date Qualifier* |              |
| #862     | Water Well #862                             | 1327                   | S           | --                           | -- | P                  | A              |   |                 | 1783         |
|          |   |                        |             |                              |    |                    |                |   |                 | CP2-W23      |
|          |   |                        |             |                              |    |                    |                |   |                 | CP2-W23      |
|          |   |                        |             |                              |    |                    |                |   |                 | CP2-W23      |
|          |   |                        |             |                              |    |                    |                |   |                 | CP2-W23      |

**Average of disinfectant residuals for distribution routine & repeat samples:** Free chlorine or Total chlorine (circle one): \_\_\_\_\_

**Disinfectant Residual Analysis Method:**  
 DPD Colorimetric  Other: \_\_\_\_\_

**Person performing disinfectant analysis is (see instructions on reverse):**  
 A certified operator (# \_\_\_\_\_)  
 Supervised by certified operator (# \_\_\_\_\_)  
 Employed by a certified lab  Employed by DEP or DOH  
 Authorized representative of supplier of water

Date and time PWS notified by lab of positive result: 05/12/23, 2:23P  
Date Report Issued: 05/11/23  
Lab Signature: *Jasmine Holland*  
Title: Project Manager

**CLIENT:**  
City Of Riviera Beach Utilities  
800 W. Blue Heron Blvd.  
Riviera Beach, FL 33404

**DEP/DOH USE ONLY**  
 Satisfactory  Incomplete Collection Information  
 Repeat Samples Required  Replacement Samples Required  
Date Reviewed by DEP/DOH: \_\_\_\_\_  
DEP/DOH Reviewing Official: \_\_\_\_\_



**DRINKING WATER MICROBIAL SAMPLE COLLECTION & LABORATORY REPORTING FORMAT**

**Caper Pharmaceuticals**  
3677 23<sup>rd</sup> Ave S, Suite A108  
Lake Worth, FL 33461  
Phone: 561-493-4000  
FL DOH Certificate E361096-01

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Analysis Date & Time: 05/11/23, 1:30Z  
Sample Acceptance Criteria:  On Ice  Not On Ice  ALL-c  
Disinfectant Check:  Not Detected  mg/L  
This sample does not meet the following NELAC requirements:

Report Number: COL-W23-0562 Sub-Contract Lab ID: N/A

**Analysis Requested:** (check all that apply)  
 Total Coliforms: col  Total Coliform/Fecal  Enterococci  Coliphage  HPC  Other: \_\_\_\_\_  
**Public Water System (PWS) Name:** City of Riviera Beach Utilities **PWS I.D.:** 450-1229  
PWS Address: 800 W. Blue Heron Blvd. City: Riviera Beach  
PWS or PWS Owner's Phone #: (561) 845-4187 Fax #: (561) 845-7292  
Collector: Jasmine Holland Collector's Phone #: (561) 845-4187

**Type of Supply:** (check only one)  
 Limited Use System  Bottled Water  Private Well  Swimming Pool  Transient Non-community Water System  
 Community Water System  Non-Transient Non-community Water System  Transient Non-community Water System

**Reason for Sampling:** (check all that apply)  
 Distribution Routine  Distribution Repeat  Raw (triggered or assessment) additional  Well Survey  
 Clearance  Replacement (also check type of sample being replaced)  Other: \_\_\_\_\_

**Sample Collection Date:** 05/11/23

| Sample # | Sample Point (Location or Specific Address) | Sample Collection Time | Sample Type | Disinfectant Residual (mg/L) | pH | Analysis Method(s) |                |   |                 | Lab Sample # |
|----------|---|------------------------|-------------|------------------------------|----|--------------------|----------------|---|-----------------|--------------|
|          |   |                        |             |                              |    | Non-Coliform       | Total Coliform | Fecal E. coli, Enterococci, or Coliphage* | Date Qualifier* |              |
| #862     | Water Well #862                             | 1327                   | S           | --                           | -- | A                  | A              |   |                 | 1783         |
|          |   |                        |             |                              |    |                    |                |   |                 | CP2-W23      |
|          |   |                        |             |                              |    |                    |                |   |                 | CP2-W23      |
|          |   |                        |             |                              |    |                    |                |   |                 | CP2-W23      |
|          |   |                        |             |                              |    |                    |                |   |                 | CP2-W23      |

**Average of disinfectant residuals for distribution routine & repeat samples:** Free chlorine or Total chlorine (circle one): \_\_\_\_\_

**Disinfectant Residual Analysis Method:**  
 DPD Colorimetric  Other: \_\_\_\_\_

**Person performing disinfectant analysis is (see instructions on reverse):**  
 A certified operator (# \_\_\_\_\_)  
 Supervised by certified operator (# \_\_\_\_\_)  
 Employed by a certified lab  Employed by DEP or DOH  
 Authorized representative of supplier of water

Date and time PWS notified by lab of positive result: 05/12/23, 2:23P  
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Lab Signature: *Jasmine Holland*  
Title: Project Manager

**CLIENT:**  
City Of Riviera Beach Utilities  
800 W. Blue Heron Blvd.  
Riviera Beach, FL 33404

**DEP/DOH USE ONLY**  
 Satisfactory  Incomplete Collection Information  
 Repeat Samples Required  Replacement Samples Required  
Date Reviewed by DEP/DOH: \_\_\_\_\_  
DEP/DOH Reviewing Official: \_\_\_\_\_

### RECOMMENDATIONS:

- The City Utility District implement internal processes and controls requiring dual acknowledgment of receipt and review of water sample results from laboratories prior to submission to the FDOH.
- The City Utility District institute regular training requirements for all City Utility District employees relating to the rules and regulations for the operation of the City Utility District.
- The City Utility District institute a policy requiring the creation of a process for resolving reporting and compliance complaints regarding the City Utility District.
- The City take appropriate personnel action.

**Referred to Law Enforcement**

# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



**April 1, 2024 – September 30, 2024**

## **Contract Oversight and Evaluations Highlights**



# INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2024 – September 30, 2024

| <b>Contract Oversight and Evaluations</b>  | <b>Current 6 Months</b> | <b>Previous 6 Months</b> |
|--|-------------------------|--------------------------|
| <b>Monitored Procurement Activities</b>    | <b>54</b>               | <b>49</b>                |
| <b>On-going Formal Reviews/Evaluations</b> | <b>1</b>                | <b>1</b>                 |
| <b>Issued Reports</b>                      | <b>0</b>                | <b>1</b>                 |
| <b>On-going Investigative Activities</b>   | <b>3</b>                | <b>10</b>                |
| <b>Investigative Activities Completed</b>  | <b>9</b>                | <b>4</b>                 |
| <b>Issued Tips and Trends</b>              | <b>3</b>                | <b>2</b>                 |

# INSPECTOR GENERAL'S SIX MONTH REPORT



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





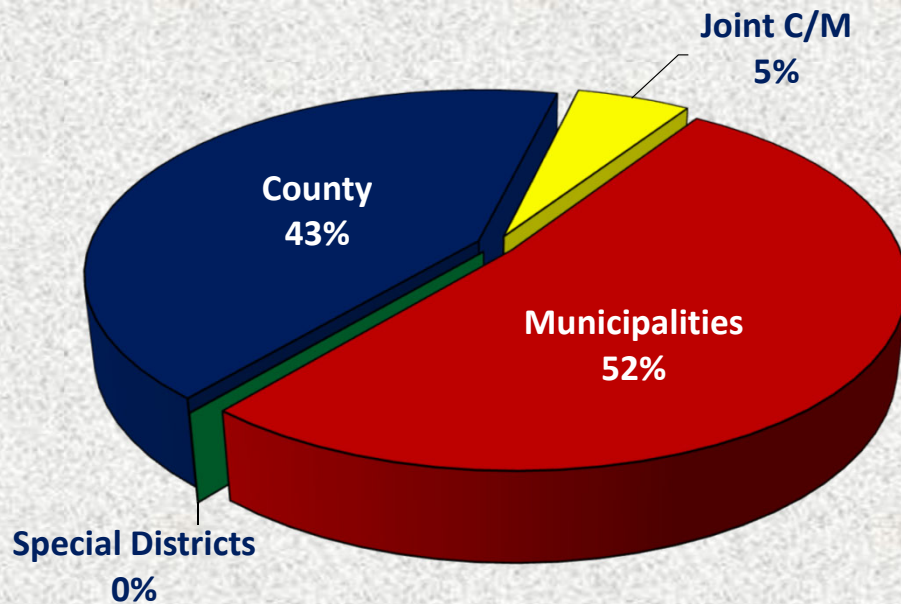
# INSPECTOR GENERAL'S SIX MONTH REPORT



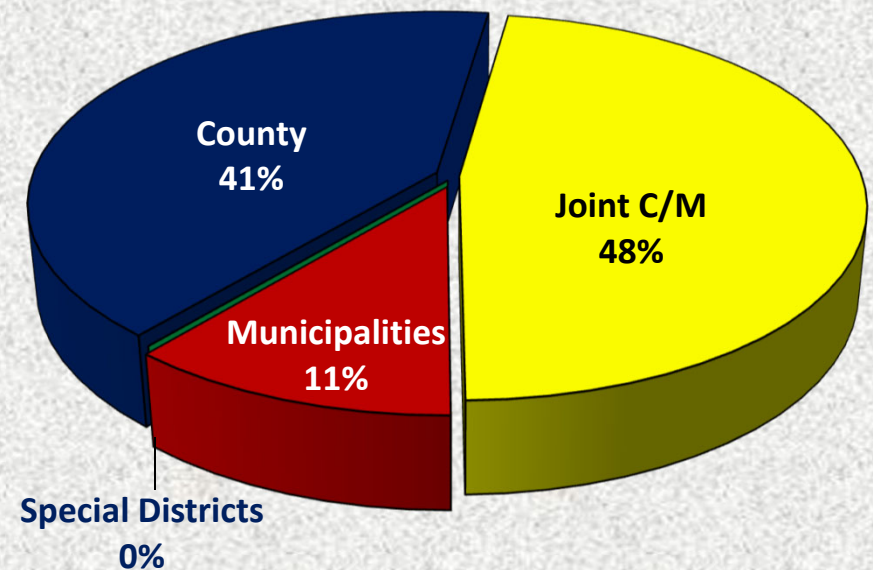
April 1, 2024 – September 30, 2024

## Contract Oversight and Evaluations - Monitored Activities

54 Total Activities



\$272.7M Total Contracts

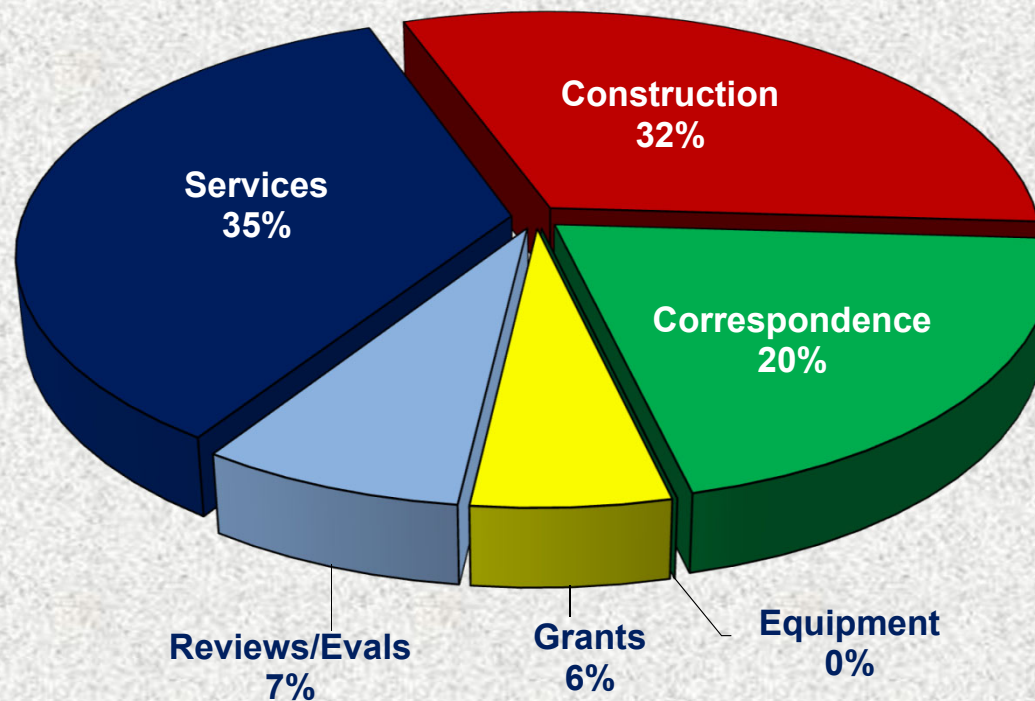


# INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2024 – September 30, 2024

## Contract Activities by Commodity



54 Total Activities



# INSPECTOR GENERAL'S SIX MONTH REPORT



Inspection: CA-2024-0005: Palm Beach County, Facilities Development & Operations – Ocean Inlet Park

## INSPECTION OBJECTIVES:

- Verify the materials installed in accordance with the County's park marina renovation contract.

## INSPECTION:

- Boatlift Installation
- Handrails and Gates
- Safety and security





# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



**Inspection: CA-2024-0005: Palm Beach County, Facilities Development & Operations – Ocean Inlet Park**



## **RESULTS:**

- **No findings or recommendations, but we could not determine full compliance for handrails, gates, and boatlifts due to subcontractor electrical rework and design issues with handrails and gates.**
- **We were notified August 6, 2024 that all pending work items satisfactorily completed.**



# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



April 1, 2024 – September 30, 2024

## **Contract/Procurement Investigative Reviews (No Reports Issued)**



# INSPECTOR GENERAL'S SIX MONTH REPORT



## OIG Intake Referrals (No Report) – PBC Engineering & Public Works

**ALLEGATION:** An anonymous complaint that a subcontractor on a PBC roadworks project misappropriated stockpiled guardrails from PBC to use on an FDOT project.

This review was reviewed in cooperation with the FDOT IG.

**ISSUES:** The manufacturing stamp codes identify production lots. FDOT approves all materials by code before installation at jobsite. Some material codes used on a FDOT Turnpike project matched codes from PBC. The suspect coded materials were not approved by FDOT.





# INSPECTOR GENERAL'S SIX MONTH REPORT



## OIG Intake Referrals (No Report) – PBC Engineering & Public Works

### FINDINGS: NOT SUPPORTED

- All PBC stockpiled materials were accounted for and verified by paid invoices and a manual count during IG inspection of the construction yard.
- MFR stamp codes do not indicate a specific customer, project, or delivery location.
- Some unapproved guardrails were used on FDOT project but the source of the rails remains unknown.





# INSPECTOR GENERAL'S SIX MONTH REPORT



## OIG Intake Referrals (No Report) – PBC Engineering & Public Works

**ALLEGATION:** An anonymous complaint that PBC's guardrail contractor was overcharging repair work through line item manipulation, incomplete work, and shorting job materials.

**FINDING:** NOT SUPPORTED

PBC inspects the damaged rails, assesses the components by line item to be replaced, and submits the work order to the contractor. Our review showed that the contractor complied with the work order requirements.



**ISSUE:** The complainant was using the bid tab for line item prices instead of the contract prices where PBC removed the "unbalanced" line items prior to award. Furthermore, the complainant misinterpreted PBC's and FDOT guardrail specifications and standards regarding component replacement.



# INSPECTOR GENERAL'S SIX MONTH REPORT



## OIG Intake Referrals (No Report) – North Palm Beach, Municipal Country Club

**ALLEGATION:** Received two complaints regarding a piggyback contract to replace fencing around recreational courts, and one complaint alleging a procurement “no-bid” violation for repairs to the golf course.

**FINDINGS: NOT SUPPORTED**

- Village complied with piggyback policies and obtained quotes. Fence contract was canceled because of contractor bonding issues. A formal bid was issued.
- “Sole source” stabilization repairs to golf course were necessary to maintain signature course status. Village complied with policies to waive bid.

- OIG Report CA-2022-0023, NPB Piggyback Contract
- OIG Report CA-2021-0067, Lantana Library Renovation
- Tips & Trends 2024-0007, Exempt Purchases



# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



**April 1, 2024 – September 30, 2024**

## **Contract/Procurement Follow- Up Activities (No Reports Issued)**



# ***INSPECTOR GENERAL'S SIX MONTH REPORT***

## ***FOLLOW-UP To a FY 2022 Review***



Report: CA-2021-0049: Palm Beach County Office Of Resilience (OOR)  
Property Assessed Clean Energy (PACE) Program Review

### **FINDINGS FROM FY 2022 REVIEW:**

- The OOR and the PACE Districts/Providers were in compliance with the County's Ordinance.
- There were a few instances of ineligible owners of residential properties receiving PACE funding.
- OOR does not have a formal written policy or procedures on how to implement the Ordinance.



### **RECOMMENDATION:**

- Implement policies and procedures to strengthen internal controls for reporting and documenting compliance with the requirements of the Ordinance.

# ***INSPECTOR GENERAL'S SIX MONTH REPORT***

***2022-2024  
Actions***



**Report: CA-2021-0049: Palm Beach County Office Of Resilience (OOR)  
Property Assessed Clean Energy (PACE) Program Review**

- **2022 – Public entities move to amend PACE ordinance and increase consumer protections.**
- **2023 – Numerous lawsuits filed by PACE providers, tax collectors, and federal agencies.**
- **2024 - 2 county cases pending before Florida Supreme Court.**
- **PACE law, s. 163.08 F.S. amended:**
  - **Makes many of the government desired consumer protection changes**
  - **States that a PACE provider must have a valid interlocal agreement with the county or municipality. (Closes Loophole)**
  - **Annual reporting, and requires an Auditor General operational audit every 3 years. (Adds Oversight)**





# ***INSPECTOR GENERAL'S SIX MONTH REPORT***

***Now and the  
Future***



**Report: CA-2021-0049: Palm Beach County Office Of Resilience (OOR)  
Property Assessed Clean Energy (PACE) Program Review**

- **The new law generally implements policies and procedures to strengthen internal controls for reporting and documenting compliance...as recommended by OIG.**
- **PBC is currently working on a new Ordinance to fully implement new PACE program requirements developed over past two years and comply with new law.**
- **PBC will eventually create a new PPM for the PACE program.**



# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



**April 1, 2024 – September 30, 2024**

## **Contract/Procurement *Tips and Trends***



# INSPECTOR GENERAL'S SIX MONTH REPORT



## THREE TIPS AND TRENDS ISSUED

- 2023 Florida legislation prohibits local governmental entities providing economic incentives to certain foreign country of concern, or whose principal place of business is located in a foreign country of concern
- 2023 Florida legislation defined *Tangible Personal Property Owned by Local Governments* was amended to change the definition of “Governmental Unit” to include county agencies, municipalities, and special districts. New responsibilities were placed on local governments.
- We provided guidance and best practices where circumstances may exist for public entities to forgo competitive procurement practices and utilize an exempt, non-competitive method.

Emergency



Piggybacking



Sole Source



# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



**April 1, 2024 – September 30, 2024**

## **Audit Highlights**



# INSPECTOR GENERAL'S SIX MONTH REPORT



April 1, 2024 – September 30, 2024

## Audit Activities

Current 6 Months

Previous 6 Months

| Audit Activities                            | Current 6 Months | Previous 6 Months |
|---|------------------|-------------------|
| On-going Audits                             | 7                | 8                 |
| Issued Reports                              | 2                | 3                 |
| Recommendations Made                        | 20               | 18                |
| Recommendations Accepted                    | 20               | 18                |
| Questioned Costs and Potential Cost Savings | \$1,033,136      | \$877,853         |
| Issued Tips and Trends                      | 0                | 1                 |

# INSPECTOR GENERAL'S SIX MONTH REPORT



## Audit Report 2024-A-0004 – Town of Loxahatchee Groves – Expenditure of Gas Tax Revenue

### FINDINGS:

- Allegation 1 – Misuse of 5-cent local option fuel tax – Not supported.
- Allegation 2 – Purchase of rocks prior to Council approval – Supported.
- Noncompliance with the Town Ordinance (check signing) and Purchasing Policy & Procedures Manual (use of Purchase Orders).
- Lack of sufficient separate accountability of gas tax revenues by source.
- Lack of sufficient controls over the vendor master file.
- User access was not sufficiently restricted.

**Questioned Costs**  
**\$1,014,243.15**

### Recommendations:

- Update Town Resolution (payment of money) and District policy to align with Town Ordinances.
- Implement a review and oversight process to ensure sufficient documentation is retained to show purchases have proper approval and use of a purchase order.
- Implement a process that provides for sufficient, separate accountability for the use of gas tax revenues by revenue source (5-cent or 6-cent).
- Restrict user access to ensure sufficient separation of duties.





# INSPECTOR GENERAL'S SIX MONTH REPORT



## Audit Report 2024-A-0005 – Royal Palm Beach Accounts Payable Expenditures and Cash Disbursements

### FINDINGS:

- The Village did not always comply with its Purchasing Guidelines dollar threshold by splitting purchases.
- The Village lacked sufficient documentation for distributing gift cards and for business meeting reimbursements.
- The Village lacked adequate controls over the vendor master file.

**Questioned Costs  
\$18,892.47**



### Recommendations:

- Enhance the purchasing review and oversight process.
- Maintain sufficient documentation for the distribution of gift cards and business meeting reimbursements.
- Deactivate duplicate and inactive vendor records, and routinely review the vendor master file and deactivate inactive, unauthorized, or erroneous vendor records.

# INSPECTOR GENERAL'S SIX MONTH REPORT



Audit Report 2025-AP-0001  
Fiscal Year 2025 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:

- Minimize 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 2025-AP-0001  
Fiscal Year 2025 Annual Risk Assessment and Audit Plan**

## **Carryover Audits:**

- **Management Request – City of Pahokee Accounts Payable Expenditures/Cash Disbursements**
- **Management Request – Palm Beach County Workforce Housing Program – Wellington Club Apartments**
- **Contracts/Agreements – Town of Palm Beach & John C. Cassidy Air Conditioning, Inc. Bid No. 2018-54 HVAC and Refrigeration Maintenance and Replacement**
- **Construction Contract – Palm Beach County – CMAR Services for PBSO Headquarters Renovations Project No. 11206**
- **Revenue/Cash Intake – Solid Waste Authority Tipping Fees**
- **Referral – City of Riviera Beach – Purchasing Cards and Council Members' Out-of-State Travel Follow-up Audit**

# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



**Audit Report 2025-AP-0001  
Fiscal Year 2025 Annual Risk Assessment and Audit Plan**

## **Carryover Audits (continued):**

- **Contracts/Agreements – Palm Beach Shores – Solid Waste and Recycling Collection and Disposal Services Agreement**

## **Planned Audit Activities:**

- **Contracts/Agreements**
- **Water and Sewer Utility Billing and Cash Receipts**
- **Permitting**
- **Purchasing Cards**
- **Law Enforcement Overtime**
- **Grants**
- **Construction Contracts**
- **IT Network Security**



# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



**April 1, 2024 – September 30, 2024**

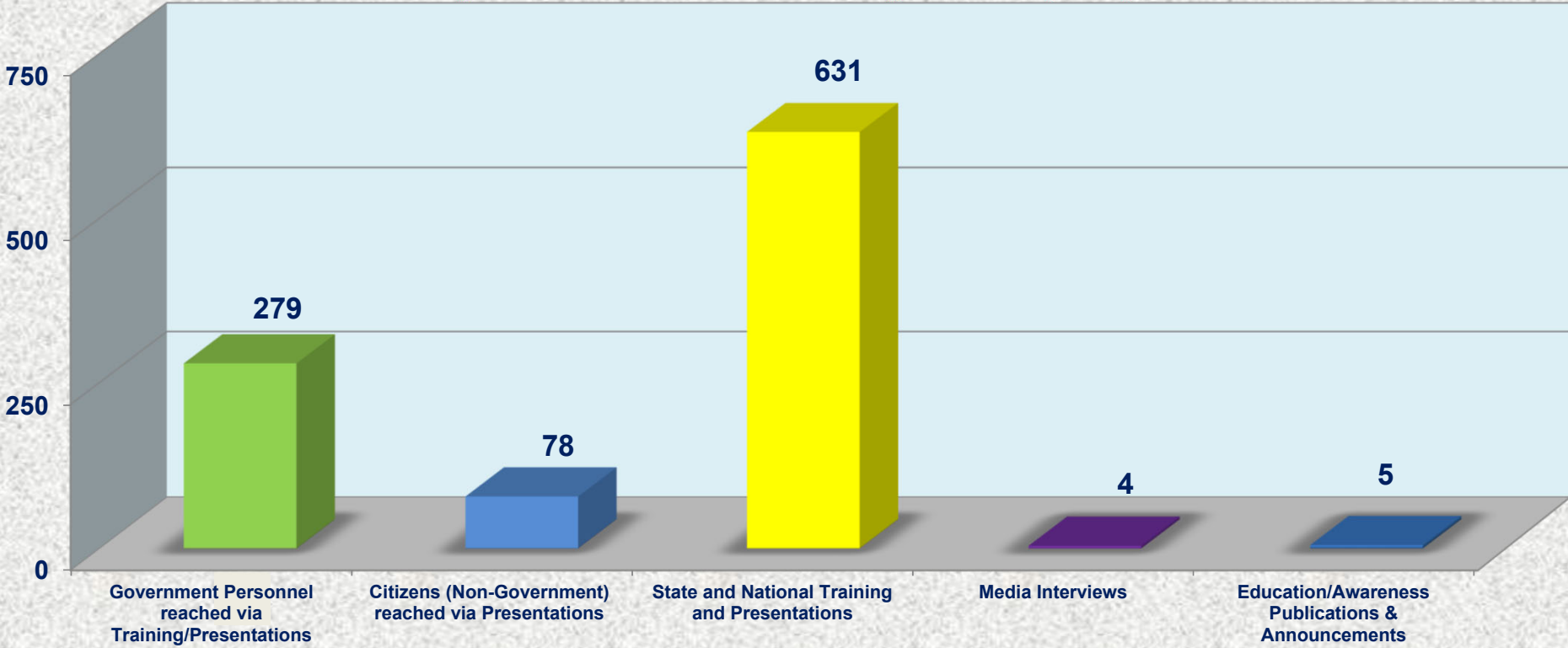
## **Training and Outreach**

# TRAINING AND OUTREACH



April 1, 2024 – September 30, 2024

*An ounce of outreach is worth a pound of enforcement.*





# TRAINING AND OUTREACH



## Education/Awareness Publications, Announcements, and Activities



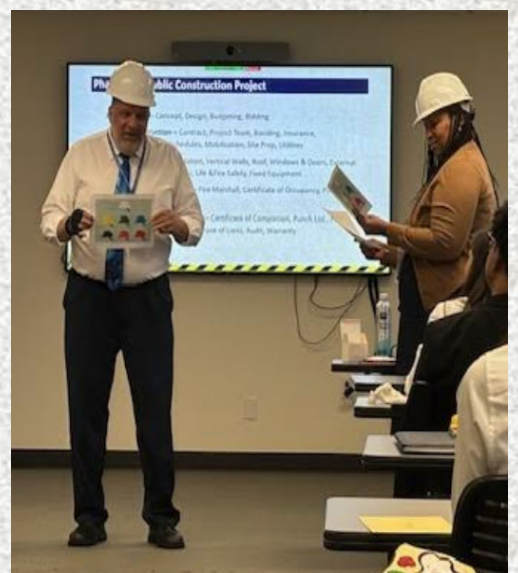
Florida Chapter  
Association of Inspectors General  
Tallahassee, Florida



OFFICE OF INSPECTOR GENERAL  
PALM BEACH COUNTY  
TIPS AND TRENDS #2024-0007  
JULY 2024



Inspector General  
Accredited



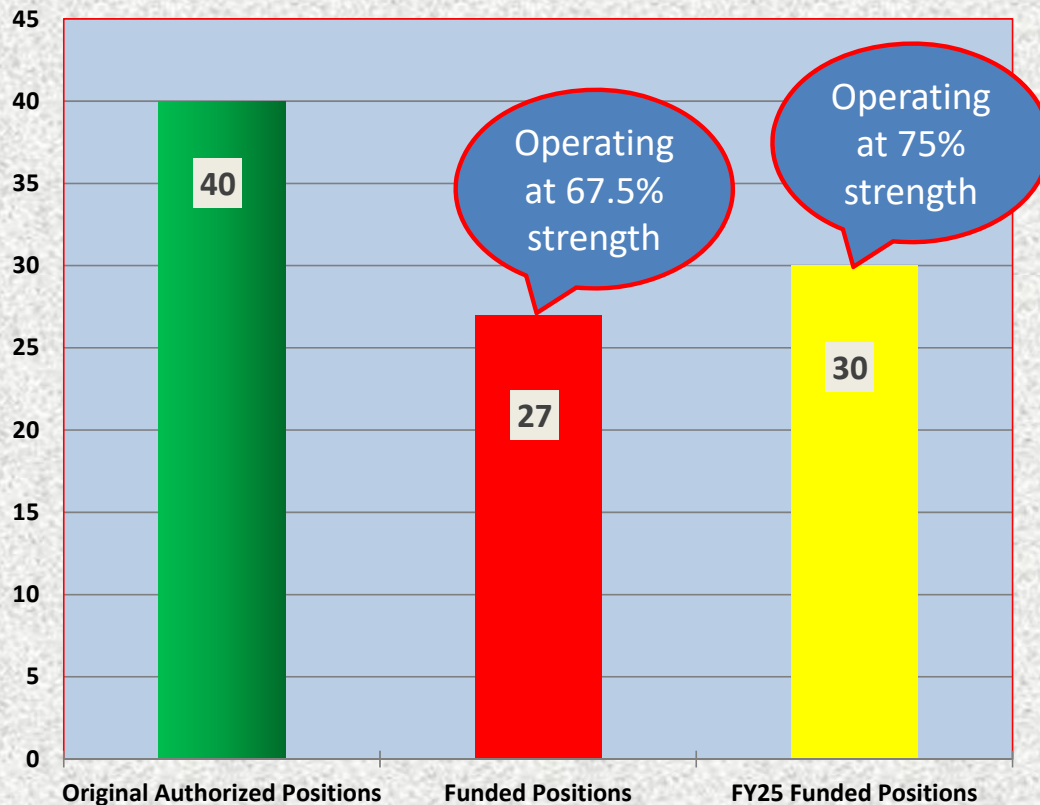
# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



## **Budget and Staffing**



# INSPECTOR GENERAL BUDGET & STAFFING



Annual Budget \$3.5M



*“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

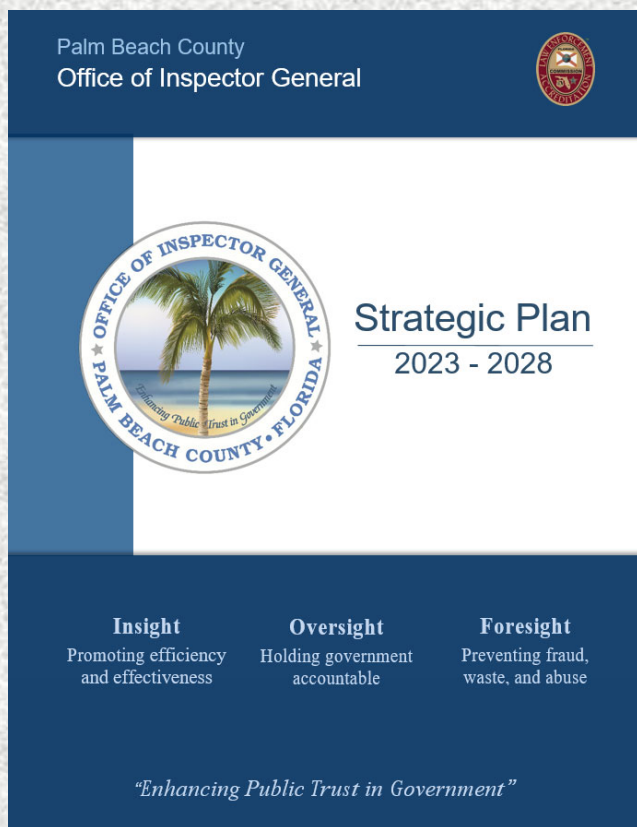
# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



## **Plans, Objectives, and Initiatives**



# PLANS, OBJECTIVES, AND INITIATIVES



## FY 2025

- Publish FY 2024 Annual Report
- Significant Investigations, Audits and Review Reports Forthcoming
- Fill three new positions
- Presenting at NOLA IG Training Conference
- 2025 Tentative IG Committee meeting dates: May 1 and Nov 6

# ***INSPECTOR GENERAL'S SIX MONTH REPORT***



## **SPECIAL RECOGNITION AND FAREWELL**



# ***SPECIAL THANKS AND WELL WISHES***

***STATE ATTORNEY  
DAVE ARONBERG***

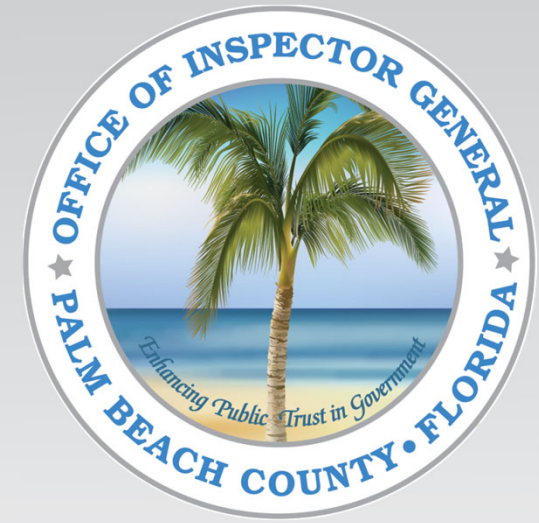
- IG COMMITTEE MEMBER  
2013-2024***



***PUBLIC DEFENDER  
CAREY HAUGHWOUT***

- IG COMMITTEE MEMBER  
2010-2024***





## **OIG Values:**

- P**rofessionalism
- R**espect
- I**ntegrity
- D**edication
- E**xcellence

***THANK YOU!***

***visit us online at [www.pbcgov.com/OIG](http://www.pbcgov.com/OIG)***