

AUTHORITY AND STANDARDS

§ 20.055, Florida Statutes (F.S.), creates in each state agency, the Office of Inspector General (OIG), charged with the responsibility for promoting accountability, integrity, and efficiency in government.

In accordance with § 20.055, F.S., the OIG for the Florida Division of Emergency Management (FDEM) conducts independent and objective audits, investigations, and reviews that promote economy and efficiency; and prevent and detect fraud, waste, and abuse within FDEM's programs and operations.

All engagements performed by the FDEM OIG are conducted in accordance with the *Principles and Standards for Offices of Inspector General* (Green Book), published by the Association of Inspectors General.



Audit engagements are also conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* (Red Book), published by the Institute of Internal Auditors; or where appropriate, the *Government Auditing Standards* (Yellow Book), issued by the Comptroller General of the United States.

In addition to Green Book, investigative work is also conducted in accordance with the accreditation standards set forth by the Commission for Florida Law Enforcement Accreditation, Inc. (CFLA). The



FDEM OIG is accredited by the CFLA, which means that the OIG's investigative work products meet or exceed the highest professional standards for Offices of Inspectors General.

OIG HOTLINE REPORT FRAUD

Report Fraud, Waste, Abuse, or Misconduct.

FDEM OIG Fraud Hotline

1-850-815-4151

Complaint@EM.MyFlorida.com

Call when you...

- **Think someone is violating laws, rules, or FDEM directives.**
- **Think someone is receiving a benefit to "look the other way."**
- **Suspect mismanagement or gross waste of FDEM funds.**
- **Think someone is using FDEM property or people for personal gain.**



OIG Mission

To promote integrity and efficiency through independent and objective assessments of FDEM's programs and operations.

Vision

Enhancing Public Trust in Government.

**MANDI COHEN
INSPECTOR GENERAL**

WHO WE ARE

The Office of Inspector General (OIG) is an independent and objective office within the Florida Division of Emergency Management (FDEM), statutorily charged with the responsibility of promoting accountability, integrity, and efficiency in government.

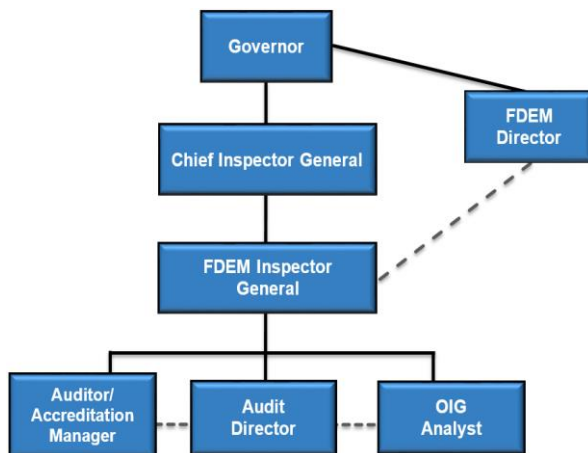
WHAT WE DO

We perform audits, investigations, and reviews of FDEM programs and operations to:

- ❖ Promote economy and efficiency; and
- ❖ Prevent and detect fraud, waste, and abuse.

ORGANIZATION

The OIG is under the direction of the Inspector General who reports directly to the Chief Inspector General within the Executive Office of the Governor.



OIG staff members collectively carry out two distinct functions: the **Internal Audit** function and the **Investigations** function.

INTERNAL AUDIT

The OIG **Internal Audit** function is part of FDEM's system of checks and balances.

What does Internal Audit do?

We provide independent and objective assurance and consulting services designed to add value and improve FDEM's programs and operations.

We also provide the Director and management with recommendations designed to improve FDEM's programs and operations when effectively implemented.

What is an Audit?

An audit is a review of a selected FDEM program, activity, or function which provides management an independent appraisal of whether:

- ❖ Desired results and objectives are achieved efficiently and effectively;
- ❖ Systems are in place to ensure compliance with laws, policies, procedures, and regulations; and/or
- ❖ Financial and operating information is accurate, complete, and reliable.

How are Audits Selected?

Each year, we work with FDEM management and staff to identify potential engagements to include in our annual and long-term audit plans. Some audits are required by law, while others are chosen based on an annual assessment of risk, which includes analyses of financial and operational impacts, organizational or program changes, likelihood of fraud, and management concerns.

INVESTIGATIONS

The OIG **Investigations** function receives complaints and conducts investigations pursuant to § 20.055, Florida Statutes (F.S.), and the Whistle-blower's Act (§§ 112.3187-112.31895, F.S.).

What Prompts an Investigation?

An investigation is typically initiated when the FDEM OIG receives a **complaint**.

A **complaint** is an allegation of misconduct, violation of law or agency directives against any staff member of FDEM or for which the OIG has jurisdiction.

Am I Required to Cooperate?

§ 20.055, F.S., requires state officers, employees, agencies, special districts, boards, commissions, contractors, and subcontractors to cooperate with OIG investigations.

What is the Whistle-blower's Act?

The Whistle-blower's Act provides protections for state employees and employees of state contractors who blow the whistle on fraud and abuse within state government.

You may qualify for protections, *including protection of your identity and against retaliation*, when you disclose qualifying information such as:

- ❖ Violations of law that create and present a substantial and specific danger to the public's health, safety, or welfare.
- ❖ Gross mismanagement, gross waste of funds, or gross neglect of duty.

If you wish to report information that you think may qualify you for whistle-blower protection, please contact us immediately.