



**BROWARD OFFICE OF THE
INSPECTOR GENERAL**

**2021 - 2022
ANNUAL REPORT**

A MESSAGE FROM THE INSPECTOR GENERAL

Since the earliest days of the OIG's existence, when those affected by our work sought to bend our judgment or curb our authority, members of the OIG Selection-Oversight Committee acted swiftly and spoke firmly, expressing their understanding that the OIG's function as set out by the county charter is one of objective investigating and reporting in the public's interest—without fear of or favor to anyone. At the same time, the Committee has inquired about the OIG's approach and activities and suggested improvements that have benefited the agency, those affected by our work, and the public.

Their conduct underscores the important role the Committee has played in shepherding the growth of the OIG, while at the same time safeguarding our independence. Throughout the OIG's almost twelve-year existence, the Committee has provided reliable stewardship of our mission and function. As currently comprised, the Committee, including Chair Bob Butterworth, Vice Chair Michael Fischler, Regina Faulk, Nadine Girault, and Dan Stermer, continues to provide a steady hand.

As you'll learn when you read the body of this report, despite our working remotely for about five months in FY 2022, the OIG had what may be our most productive year to date. Our efforts included determining that a Fort Lauderdale building official sanctioned unpermitted and improperly permitted construction; finding that a Coconut Creek commissioner was domiciled outside that city, but falsely swore to be living there when voting in Florida elections; and concluding that a North Lauderdale commissioner and her campaign treasurer engaged in felonious campaign finance misconduct. We also completed an important review of the county's expenditure of CARES Act funds.

In closing, I wish to inform you that I am not seeking another term after completing twelve years as your inspector general in May 2023. It has been an honor, and a pleasure, to serve the residents of Broward County.

Sincerely,



John W. Scott
Inspector General

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BROWARD OIG MISSION STATEMENT

THE MISSION OF THE BROWARD OFFICE OF THE INSPECTOR GENERAL (OIG) IS TO ACT AS AN INDEPENDENT WATCHDOG FOR THE RESIDENTS OF BROWARD COUNTY. WE PROMOTE INTEGRITY AND ACCOUNTABILITY BY INVESTIGATING ALLEGATIONS OF MISCONDUCT—INCLUDING FRAUD, CORRUPTION, AND ABUSE—AND GROSS MISMANAGEMENT, BY OFFICIALS AND EMPLOYEES OF THE CHARTER GOVERNMENT OF BROWARD COUNTY, ITS THIRTY-ONE MUNICIPALITIES, AND ALL ENTITIES AND PERSONS WHO PROVIDE GOODS AND SERVICES TO THE COUNTY AND THE MUNICIPALITIES. THE OIG PUBLICLY REPORTS ITS FINDINGS TO KEEP RESIDENTS INFORMED.

WHENEVER APPROPRIATE, THE OIG SEEKS CRIMINAL PROSECUTION, CIVIL RECOVERIES, ADMINISTRATIVE AND MONETARY SANCTIONS, AND ETHICS SANCTIONS OF THOSE RESPONSIBLE FOR FRAUD, WASTE AND ABUSE IN GOVERNMENT.

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AUTHORITY AND RESPONSIBILITIES

The OIG’s purpose, authority and responsibilities are codified in Section 10.01 of the Broward County Charter. The charter authorizes the OIG to investigate misconduct—including fraud, corruption, abuse, and ethics violations—and gross mismanagement.

The OIG functions as an independent watchdog on behalf of 1.95 million residents of Broward County. The OIG’s authority extends over:

- all elected and appointed county officials and employees;
- all elected and appointed officials and employees of the 31 municipalities located in the county; and
- all entities and persons that provide goods and services to the county and the municipalities.

This responsibility encompasses county and municipal budgets totaling nearly \$13 billion, more than 28,000 employees, and over 450 separate divisions and departments of government. In addition, the OIG has oversight responsibility for more than 170 elected officials, including county commissioners, mayors, vice mayors, city commissioners, and town council members, as well as more than 20,000 registered vendors that provide goods or services to the county and municipalities.

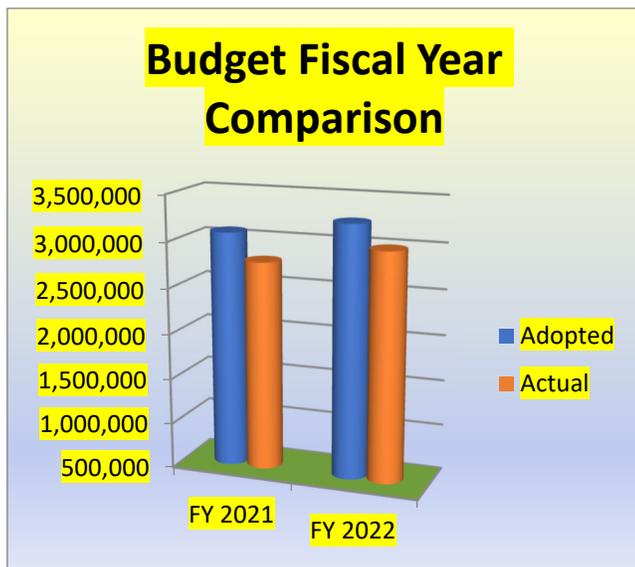
The Inspector General has the authority to investigate the material waste or significant mismanagement of public resources; violations of state and federal constitutions, statutes, and codes; county and municipal ordinances and codes; and conduct involving fraud, corruption, and abuse. In connection with an investigation, the Inspector General has the power to subpoena witnesses, administer oaths, and require the production of documents and records. As part of an investigation, the Inspector General may audit any program, contract, or the operations of any division, department, or office of the county or municipalities. The Inspector General may also audit the operations or performance of any provider as it relates to its contract with the county or municipality. The Inspector General is also charged with the responsibility to enforce the Broward Code of Ethics for Elected Officials (Section 1-19 of the Broward County Code of Ordinances) (Broward Ethics Code), which applies to the mayors and members of the governing bodies of the county and municipalities.

BUDGET

Although the OIG’s budget is funded through the county general fund, the charter requires that the OIG remain an independent organization to assure that no interference or external influence affects the objectivity of the office. The charter further requires that the Inspector General submit a proposed budget which “shall include a reasonable estimate of operating and capital expenditures of the Office of

Inspector General, funds to enable Hearing Officers to be retained, and funds to enable the Inspector General to retain outside counsel to represent the Inspector General in connection with complaints referred to a Hearing Officer.” Section 10.01 G.(3). The funds must be approved by the County Commission.

In addition, the County Administrator and the Office of Management and Budget provide resources and support throughout the budget process.



The OIG remains committed to operating in a fiscally responsible manner. The approved budget for fiscal year (FY) 2021 was \$3,082,350, with actual expenditures of \$2,885,739. The approved budget for FY 2022 was \$3,256,220 with an estimated actual expenditure of \$2,998,782.¹ The OIG’s FY 2022 budget represented approximately 0.05 percent of the county’s total budget. The adopted budget for FY 2023, which commenced

on October 1, 2022, is \$3,409,740. Budgeted positions for the OIG have remained at 20 since FY 2016.

OIG COVID-19 RESPONSE

During FY 2022, in response to surges of COVID-19 in the general population and among our staff, the OIG worked fully remotely during one three-month period and one two-month period.

Experiencing the surge of the Omicron variant, we closed our offices in December 2021 and switched to a fully remote work schedule. In March 2022, we returned to working from the office on a half-time basis while providing five-day coverage. We again went fully remote in late June 2022 when several of our staff tested positive, and we returned to the office in late August 2022 once each week while providing four-day coverage at the office.

While working remotely, our staff members continued to adhere to our protocols for remote work and the occasional necessary visit to the office or field.

As we did in the prior two reporting periods, we continued to fully serve the county’s residents without a diminution in effectiveness.

¹The OIG has provided an estimate of actual expenditures because the Broward County Office of Management and

Budget had not finalized actual expenditures for FY 2022 as of the preparation of this report.

THE OIG TEAM

The OIG is led by Inspector General John W. Scott, who is serving his third four-year term after being selected as the first Broward Inspector General in 2011. The Inspector General's current term ends on May 1, 2023; he is not seeking another.

For nearly 12 years, we have carried out our mission as an independent watchdog for the residents of Broward County, promoting the integrity and accountability of local government within the county. The OIG has developed a cohesive team of respected professionals who have fostered a spirit of cooperation with the individuals and entities under our scrutiny.

The Inspector General leads the organization aided by our Deputy Inspector General and General Counsel. The OIG team is a diverse group of highly qualified individuals who bring to the organization a variety of specialties and skill sets. The professional qualifications of our team include certified public accountants; attorneys including former federal and state prosecutors; former federal, state, and local law enforcement officers; former state regulatory investigators; procurement specialists; and administrative specialists.

PROFESSIONAL DEVELOPMENT

The Inspector General recruits the highest quality professionals within their respective fields. As an accredited agency, we are committed to maintaining

the highest level of professionalism by investing in our most valuable asset—our staff. Our team holds various professional certifications including fraud examiner, inspector general investigator, inspector general auditor, inspector general, criminal trial lawyer, public accountant, public procurement officer, and criminal justice information system operator. To maintain these credentials, as well as the state's accredited status, continuing education hours are required.

To date, OIG staff members have received over 4,868 hours of continuing professional education, 376 of which occurred during fiscal year 2022. The OIG provides in-house training to all new staff members on topics including the mission, function, and authority of the OIG; the charter, the Broward County Code of Ordinances, and municipal codes; county and municipal government organization and function; ethics codes, public records, and the Sunshine laws; the accreditation process; the OIG Manual of Directives; proper investigative techniques and protocols; and our investigative management system software.

Throughout the year, staff members participated in training provided by the county, including Microsoft Office 365 products; cyber security awareness; employment issues refresher; HIPAA essentials; and electronic processes including procurement, payroll, and human resources.

In addition, staff members participated in training and conferences provided by

various government entities and associations that focused on various legal, investigative, and auditing topics, including:

- Annual Local Government Law in Florida
- Combatting Bribery and Corruption
- Compliance and the Fraud Examiner
- Construction Fraud
- Counsel on Government Ethics Laws (COGEL) Annual Training Conference
- Criminal Justice Information Services (CJIS) Security Training
- Criminal Justice Officer Ethics and Standards
- Discovery, Brady, and Giglio Rules
- Florida Offices of Inspectors General Spring Updates
- Fourth Quarter Accounting/Financial Reporting Issues
- Government Lawyer Fall Webinar Series
- Grant Fraud Red Flags, Lessons Learned & Best Practices
- Misuse of Electronic Databases
- OIG General Ethics Review
- OIG Open Government Review
- Online Fraud and Scams
- Open-Source Intelligence Techniques
- Survey of Florida Law 2021
- U.S. CARES Act Overview and Global Integrity Report

OIG staff members are affiliated with the AIG. In addition to the functions listed above under the section titled, “The OIG Team,” the AIG awards certification status to individuals who meet the eligibility requirements regarding education and experience and successfully complete the respective certification program.

After undergoing screening, training, and testing by the AIG, one member of the OIG’s management team has been awarded the designation of Certified Inspector General; all OIG Special Agents have received the designation of Certified Inspector General Investigator; and two members of our audit team have received the designation of Certified Inspector General Auditor.

COMPLAINTS, TIPS, AND INFORMATION

The OIG initiates investigations on complaints, tips, and other information that it thoroughly evaluates. The Inspector General has the authority to commence an investigation based on the existence of good cause to believe that any

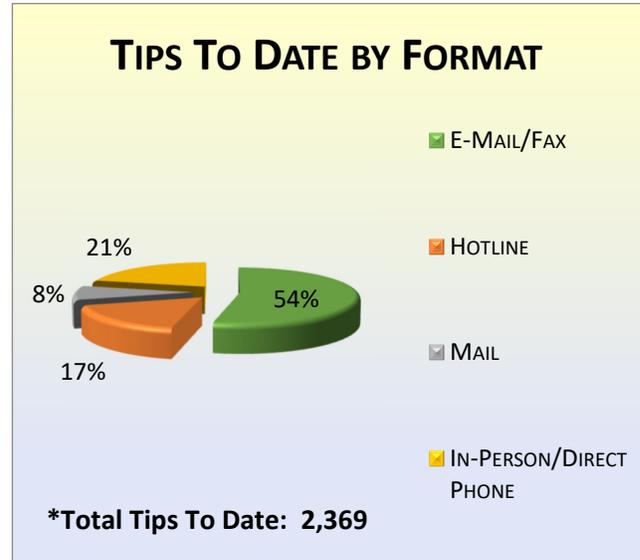
official, employee, or provider has engaged in misconduct or gross mismanagement. The Inspector General may find good cause based upon his own initiative or on a signed, sworn complaint.

Tips and Information

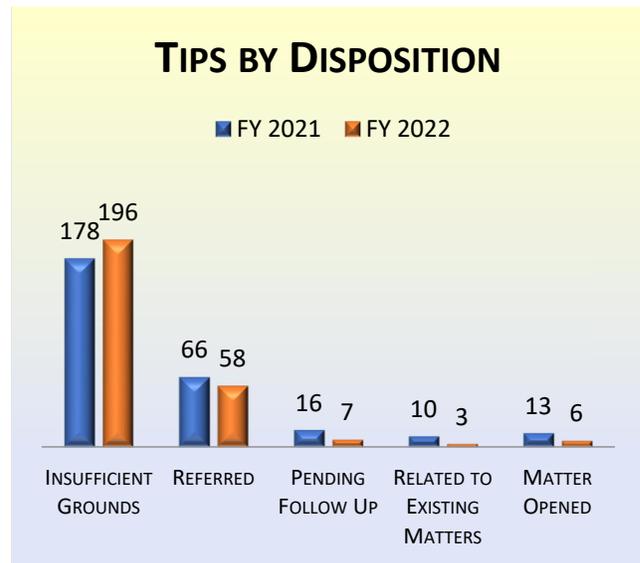
All county and municipal employees and residents are encouraged to assist the OIG in combating misconduct and gross mismanagement by providing tips and information. There are several ways to provide information to the OIG. We accept tips and information through our Hotline at (954) 357-TIPS (8477), email at InspectorGeneral@broward.org, fax at (954) 357-7857, mail, or in person.

Information may be provided without disclosing a name or contact information, although the OIG encourages persons to identify themselves should additional information be needed during the investigative process.

To date the OIG has received 2,369 tips, 270 of which were received during this reporting period.



Once a tip is received, it is reviewed to determine the appropriate action and assignment.



Of all tips received in the past year, 13 have resulted in investigative matters or are currently pending a determination by the OIG.

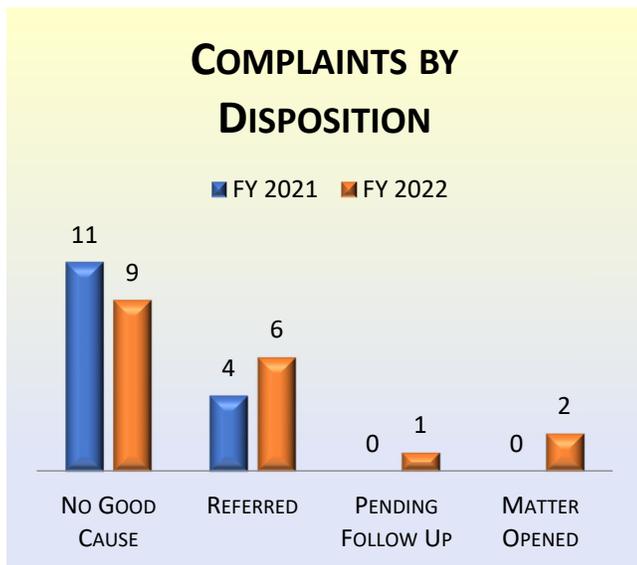
Since our inception, 278 tips have resulted in the initiation of investigative matters and 528 tips have been referred to other governmental agencies.

Complaints

The Inspector General may find good cause based on a signed, verified complaint. The charter requires a complaint to be signed, under a penalty of perjury, with a statement that the complainant has personal knowledge of the facts. Persons who wish to file a complaint with the OIG may obtain a complaint form from the OIG website or by contacting the OIG at (954) 357-7873.

The complaint must be completed, signed, and delivered to the Broward Office of the Inspector General, One North University Drive, Suite 111, Plantation, Florida, 33324.

To date, the OIG has received 240 signed complaints, including 18 during this reporting period.



Of these 18 complaints, three resulted in the initiation of investigative matters or are currently pending a determination, six were referred to other government

agencies for their appropriate action, and good cause was not established in 9 of the complaints.

PROGRAMS

The OIG is structured to support its primary mission of investigating gross mismanagement and misconduct, as well as enforcing the Broward Ethics Code. The OIG structure includes Investigations, Audit and Contract/Procurement Oversight, and Ethics, all of which work together to fulfill the broad and varied jurisdiction of the Inspector General.

As the result of OIG efforts, we have identified more than \$43.7 million in questionable expenditures to date, including approximately \$6.4 million this fiscal year. Moreover, our efforts have led to the detection of over \$4.6 million in recoverable funds, projected cost savings, and assessed penalties, including the detection of over \$75,000 this fiscal year. To date, local governments have recovered over \$794,000 in misspent taxpayer funds identified by the OIG.

Our structure allows for the flexibility to assign resources when and where they are needed to accomplish our mission most effectively. Each of the programs are discussed in more detail below.

INVESTIGATIONS

The Deputy Inspector General is responsible for all investigative functions of the OIG.

Under the supervision of the Supervisory Special Agent, Special Agents within the Investigations unit are tasked with investigating credible allegations of misconduct and gross mismanagement by Broward and municipal elected officials, employees, and providers. The Broward County Charter defines misconduct as “any violation of the state or federal constitution, any state or federal statute or code, any county or municipal ordinance or code; or conduct involving fraud, corruption, or abuse.” Gross mismanagement is defined as “the material waste or significant mismanagement of public resources.”

We also investigate alleged violations of the Broward Ethics Code, the Florida Code of Ethics for Public Officials and Employees (State Ethics Code), and municipal ethics codes. Special Agents also assist on procurement oversight and audit related matters.

OIG staff are responsible for reviewing and corroborating information from hundreds of tips and complaints. They must also:

- conduct thorough, well-documented investigations;
- perform extensive background checks; and
- carry out detailed ethics and other regulatory compliance reviews.

Although OIG investigations vary in size and complexity, most require

interviews of witnesses and implicated parties, review of numerous documents, analysis of financial records, and preparation of detailed reports that summarize investigative findings.

The OIG issues reports at the conclusion of investigations involving allegations of gross mismanagement. We also issue reports involving allegations of misconduct when we determine that such a report will assist the county or any municipality in preventing similar future misconduct. When a report is not warranted, the OIG may issue a memorandum notifying officials of the closure of the investigation and detailing its work.

Following are summaries of significant investigative findings made by the OIG during this reporting period.

Fort Lauderdale Building Official Sanctioned Unpermitted and Improperly Permitted Condo Construction

The OIG issued a final report concluding that City of Fort Lauderdale Building Official John Travers engaged in misconduct by knowingly and affirmatively sanctioning unpermitted construction of a 12-story condominium building project known as the 2900 Riomar Street project.

The OIG found that Mr. Travers’s actions in June 2016 caused those involved to believe that the project had a proper

permit or that its construction was otherwise authorized when it was not.

In August 2016, enforcement staff within the city's Building Services Division (BSD), the department over which Mr. Travers maintained authority, issued a stop-work order upon their discovery that the ongoing construction was unpermitted. In September 2016, Mr. Travers directed BSD administrative staff to issue the project a physical permit so that construction on the project could continue. He had this sham permit issued despite his actual knowledge that the project's permit application and necessary plans reviews were still pending—including a plans review for fire safety. The contractor used this sham permit until BSD issued the project a proper permit approximately six months later. However, by that time, the construction of the building's shell was nearing completion.

The OIG also detailed two other instances where Mr. Travers, or BSD under Mr. Travers, evaded the Florida Building Code's dictates. In the 1919 S.E. 10th Avenue building project, the OIG observed that, after BSD inspection staff issued a stop-work order, BSD unlawfully issued a permit revision to legitimize unpermitted construction and authorize further construction without the fire safety plans review and approval required by law. In the 1415 S.W. 62nd Street construction renovation project, after yet another stop-work order, the OIG found that Mr. Travers unlawfully allowed the contractor to complete the renovation even though the only permit issued for that

project at the time covered a different scope of work.

Mr. Travers's conduct amounted to violations of the Florida Building Code, the Florida Fire Prevention Code, and the Broward County Building Code.

The OIG observed violations of procedural aspects of the Florida Building Code—aspects designed as controls to avoid substantive violations. Accordingly, it recommended that the city engage an independent third party to conduct an audit of the city's permitting process. It further recommended that the city take whatever steps it deemed necessary to ensure the public that the violations identified by the OIG and those identified by any future audit did not impact the integrity of any construction.

In accordance with its charter mandate, the OIG referred this matter to the Broward County Board of Rules and Appeals and the Florida Department of Business and Professional Regulation for whatever action those agencies deem appropriate.

Coconut Creek Commissioner Moved Out of the City and Then Falsely Swore to Living in the City When Voting

The OIG issued a final report concluding that former City of Coconut Creek Commissioner Louis Sarbone was not primarily domiciled within Coconut Creek yet maintained his seat on the city commission and falsely swore an oath for voting purposes that his legal residence was still in the city.

The OIG investigation determined that, in July 2020, after selling his house in Coconut Creek, Commissioner Sarbone moved to a house in Fort Myers in Lee County, Florida. Nonetheless, he maintained his seat on the city commission and swore to the Broward County Supervisor of Elections that he legally resided at a Coconut Creek apartment and was a qualified Broward County voter. He voted in two later elections, certifying within those votes that he was still qualified to vote in Broward County. These actions constituted a violation of the city charter's requirement that commissioners remain primarily domiciled in the district they represent and violations of Florida election law by giving false oaths in connection with voting, third degree felonies.

The OIG's evidence that Commissioner Sarbone lived in Fort Myers included his swearing to the Florida Department of Highway Safety and Motor Vehicles that his physical street address and mailing address was his Fort Myers house, his directing certain mail to his Fort Myers house, his filing for and receiving a homestead exemption in Lee County for his Fort Myers house, and SunPass transponder records reflecting that the transponders associated with the commissioner and his wife were in southeast Florida no more than 28.8 percent of the time and no more than 12 days at a time within our scope of 573 days. We also determined that one of these transponders came into Broward County from Collier County, which sits between Broward County and Lee County,

on the day before or the day of a Coconut Creek city commission meeting on approximately 26 occasions.

Fifteen days after his interview with the OIG, Commissioner Sarbone resigned from the commission effective April 1, 2022.

We did not determine that the city engaged in any misconduct in its response to an online publication's inquiry about the city's procedures when a commissioner was no longer primarily domiciled in the city. However, we cautioned the city about how it produces records to the public, given that one of its productions included personal information protected by federal law. We also noted that its response represented an expenditure of staff time and resources that appeared to principally serve Commissioner Sarbone's purposes instead of the public's.

We requested the city provide a status report regarding the actions it was taking to strengthen its handling of media inquiries and public records requests. We also referred the matter to the Broward State Attorney and the Florida Division of Elections for whatever action those agencies deem appropriate.

Following the OIG's May 26, 2022, report, the City of Coconut Creek provided the OIG with a status update reporting that it had strengthened its internal controls for public records productions.

The city began to take steps to address the OIG's concerns regarding its public records processes as the OIG's investigation progressed. Accordingly, in the OIG's final report, the OIG requested the city provide within 120 days an update on its progress in applying its improvements.

The city presented the OIG with documentary support and detailed that it adopted two updated administrative policies separately addressing how to respond to public information or media relations inquiries and how to respond to public records requests. The updated policy on responding to public information or media relations inquiries clarified employee responsibilities. Among other things, it directed staff to forward to the city clerk any inquiries that also request records. The updated policy on responding to public records requests clarified processes and specifically directed department record liaisons to redact appropriate information. Furthermore, the updated policy provided a list of common public records exemptions which has been made available on the city's internal website.

The city also reported that it had provided mandatory public records training to all city employees. That training reviewed the public records request process, the updated policies, and the list of common public records exemptions. Also, the city will begin to provide public records training to its employees on an annual basis.

We appreciate that the city recognized where it needed to make improvements and executed those improvements in a timely fashion. We further appreciate the city's expressed commitment to keep abreast of changes in applicable law and update its process in the future as needed.

Pembroke Park Commissioners Violated Florida's Sunshine Law by Privately Meeting About Town Business

The OIG issued a final report finding misconduct by Town of Pembroke Park commissioners Howard Clark and Reynold Dieuville for violating Florida's open meetings law (the Sunshine Law) when they met in private to discuss a matter on which the commission was to take foreseeable action.

The OIG investigation determined that, on September 22, 2020, Vice Mayor Clark, who was then the town's vice mayor and who resigned on September 22, 2021, intentionally sought to speak privately with Commissioner Dieuville about what to do about then-Commissioner G.J.'s official town roles as clerk-commissioner and police liaison, given denigrating claims about Commissioner G.J.'s past that had surfaced. Vice Mayor Clark and Commissioner Dieuville had this conversation alone in the town hall gym.

Vice Mayor Clark first approached Commissioner Dieuville to speak to him on the subject of what to do about Commissioner G.J. on September 21, 2020, and again on September 22, 2020. At a commission workshop meeting held

the next day, on September 23, 2020, the vice mayor, using a letter from former commissioner E.S., raised the question of whether to remove Commissioner G.J. from his special town roles. Vice Mayor Clark set two resolutions for a commission vote on October 14, 2020, one to replace Commissioner G.J. as clerk-commissioner and one to replace him as police liaison. We found the subject and purpose of the town hall gym meeting was something that was foreseeable to Vice Mayor Clark but not known to Commissioner Dieuveille until sometime later in their conversation on September 22, 2020.

The OIG concluded that Vice Mayor Clark knowingly and Commissioner Dieuveille unknowingly violated Florida's Sunshine Law that requires certain government business be open to the public, reasonably noticed to the public, and recorded through minutes. For this, the vice mayor committed a second degree misdemeanor, and the commissioner committed a noncriminal infraction.

In a written response to the OIG's preliminary report, Vice Mayor Clark denied the OIG's findings with a version of events we declined to accept. In accordance with our charter mandate, we referred this matter to the Broward State Attorney for whatever action that agency deems appropriate.

North Lauderdale City Commissioner And Her Campaign Treasurer Engaged In Campaign Finance Misconduct Before And After The November 2020 Election

The OIG issued a final report concluding in part that North Lauderdale City Commissioner Regina Martin's campaign deposited and withdrew cash from the campaign's bank account without reporting the transactions in compliance with Florida's campaign finance laws before and after her election to office in November 2020.

The investigation uncovered campaign finance misconduct that included that Commissioner Martin and her campaign treasurer: (1) accepted a cash contribution in excess of \$5,000.00, a felony of the third degree, and accepting numerous cash contributions in excess of \$50.00, each a misdemeanor of the first degree; (2) made cash withdrawals, expenditures, and dispositions of surplus campaign funds; (3) accepted contributions that were not made through the campaign treasurer and campaign depository; (4) accepted two or more contributions made through or in the name of another, a felony of the third degree; (5) accepted a contribution received less than five days before the election, a misdemeanor of the first degree; (6) omitted contributor names and contribution amounts on bank deposit slips; and (7) willfully certified as true 13 reports known to be incorrect, incomplete, or both, each a misdemeanor of the first degree.

This last category of violations included deliberately failing to report cash contributions and falsely reporting cash contributions; overreporting contribution amounts; underreporting a cash withdrawal; failing to list a corporate contributor's name or principal type of business; failing to report the post-election return of a campaign sign bond; failing to report expenditures; and failing to identify the full name, address, or purpose of cash expenditures.

In accordance with the OIG's charter mandate, we referred the matter to the Broward State Attorney and the Florida Elections Commission for whatever action those agencies deem appropriate.

Pembroke Park's Adherence to Florida's Open Meetings and Public Records Laws

The OIG closed its investigation into whether the Town of Pembroke Park failed to abide by state and local open meetings laws, public records laws, and laws governing municipal ordinances and resolutions. We substantiated the original allegation that the town failed to provide sufficient notice for public meetings for at least three meetings of two or more commissioners. We also observed that the town failed to promptly record public meetings through minutes between at least August 2017 and September 2018, failed to adopt outstanding drafted minutes between at least September 2018 and December 2019, and failed to maintain other vital town records to evidence the legal passage of ordinances and resolutions.

Without reasonable notice of meetings, officials were able to schedule, cancel, and reschedule meetings at the last minute without consequence, depriving other officials and staff, the town attorney, the public, prospective vendors, and the press of the ability to attend and participate on issues of their concern. Without minutes, the town was unable to support any official action that it took at its public meetings, such as the passage of ordinances and resolutions. Among other effects, the town's 2017 comprehensive annual financial review was not issued until December 3, 2018, as the auditor had refused to certify it in the absence of two years of meeting minutes.

Although the OIG had residual concerns about the lack of proof for several ordinances, we were satisfied that the town had reversed its course on meeting notices, meeting minutes, and public records. The deputy town clerk, the town attorney, the interim town manager, the former town manager, and three commissioners whose actions were described in the OIG's closing memorandum no longer served as employees or officials of the town. And the new administration, with special recognition to the town clerk, had effected positive changes that addressed the issues raised during the investigation.

OIG Closes Investigation of Tamarac's Local Travel Allowance, Sees Potential for Fraud, Waste, and Abuse

The OIG concluded its investigation into allegations that City of Tamarac

commission members engaged in misconduct and abuse and that the city commission passed legislation that violated Florida statutes regulating government travel.

In February 2021, the city commission passed an ordinance to amend its code. That change would have permitted each of the five commission members to opt into receiving an annual \$15,000 fixed travel expense account for local travel, in lieu of having to submit proof of expenditures and receive staff approval for reimbursement. State law permitted municipalities to exempt themselves from the state's standards for government travel costs, and the city had not yet budgeted for the local travel allowance. Thus, the OIG did not substantiate the allegations.

However, the OIG did observe the potential for fraud, waste, and abuse if the city were to apply the ordinance. Without the need for receipts or any documentation to show how much money commission members spent and what they spent it on, the city and the public would have no idea whether taxpayer funds were spent to fulfill commission members' public duties or for any public purpose. Therefore, the OIG observed, \$75,000 of taxpayer money could be used for purposes other than travel.

Although the commission voted to remove the money in the budget for the local travel allowance for fiscal year 2021 and fiscal year 2022, there was nothing in place to prevent it from funding this line item in the future, either by budget

amendment or by the budget process for an upcoming fiscal year.

In order to mitigate the risk for fraud, waste, and abuse in the future, the OIG outlined several preventative measures the city could take. For instance, it could develop and train staff and officials on a more clear, objective, and comprehensive travel reimbursement policy and amend city code section 2-425(3) to require staff and officials to follow that travel policy. It could either amend section 2-425(3) to require receipts and proof of travel from any commission member who opts in, or repeal subsection (3) altogether. Alternatively, we suggested, the commission could repeal or amend code section 2-425 to require the city to follow the standard reimbursement rates, procedures, and limitations for government agencies found in state law.

Following the distribution and publication of the OIG's April 29, 2022, memorandum, at a meeting of the city commission on June 22, 2022, the commission voted 5-0 to repeal city code section 2-425(3), the subject of the OIG memorandum.

Plantation's Loss of Public Records

The OIG closed its investigation into an allegation that a City of Plantation staff member destroyed the paperwork of an applicant for the position of city clerk. After the position was filled, the applicant requested the return of the paperwork—which included some originals. It was

then that city staff determined the paperwork was missing.

The OIG's investigation substantiated the allegation that the city failed to maintain and dispose of the documents in accordance with Florida's public records law, but we did not find that there was a systemic issue in this isolated and apparently unintentional incident.

We apprised the city of our findings in a closing memorandum that also addressed the fact that the city did not provide any training to any staff on the subject of public records, either that which its Public Records Request Policy mandated or that which addressed proper records maintenance and disposition.

Update: Former Fort Lauderdale CRA Coordinator Pleaded No Contest to Falsifying Records

On May 5, 2022, former City of Fort Lauderdale CRA Coordinator Thomasina Turner-Diggs entered a plea of no contest in state court to one misdemeanor count of falsifying records for her role in attempting to steer a city contract to a vendor, as reported by the OIG. Pursuant to the terms of her plea agreement with the Broward County State Attorney's Office (SAO), Ms. Turner agreed to serve 12 months of supervised probation.

The prosecution followed the SAO's receipt of the OIG referral and report in November 2021 titled, "*Employee Committed Bid Tampering in City of Fort Lauderdale and CRA's Selection of*

Holiday Lighting Vendor," which outlined Ms. Turner-Diggs's efforts to tamper with a competitive solicitation. In the report, the OIG recounted how Ms. Turner-Diggs, who at the time was a CRA coordinator with the city, agreed to pay a vendor doing business as Miami Christmas Lights (MCL) \$51,450.50 for holiday lighting for the city and CRA's 2016 Light Up Sistrunk event. She did so without the city's knowledge or authorization.

To help legitimize Ms. Turner-Diggs's selection, an MCL sales representative fabricated two higher quotes from what seemed to be two competing vendors but were actually vendors related to MCL. Ms. Turner Diggs knew he had fabricated these quotes as he created them in her presence using her office computer. Nonetheless, she submitted these quotes to the city's procurement division in violation of state law.

Update: Deerfield Beach Status Withholding of Public Records

The City of Deerfield Beach provided the OIG with a status update reporting that it had implemented changes to strengthen internal controls for its processing of public records requests.

The OIG had reported it found misconduct by the city's human resources and risk management (HR) director in 2017 and 2018 when she failed to produce documents responsive to residents' public records requests about the overpayment of health benefit subsidies to retirees over the age of 65. The OIG also reported that the

City Clerk oversaw a process that failed to properly respond to a public records request, in violation of state law.

Following the OIG's preliminary report, the city began to implement several changes in its processes, and in the OIG's final report, the OIG requested the city provide within 120 days an update on its progress in applying those changes.

The city presented the OIG with documentary support and reported that the city implemented changes including the following:

- adopted a new administrative public records policy;
- adopted an administrative policy in the HR department to formalize the implementation of document management improvements;
- implemented a requirement that the clerk's office document when a requestor submits a verbal cancellation of his or her request;
- implemented a workflow process to document estimates for charges incurred in fulfilling public records requests;
- enhanced public records training, including annual training for those department staff responsible for gathering and providing responsive records;

- created a comprehensive summary of the public records law exemptions and confidentiality provisions; and
- implemented an annual review of the public records policy.

We appreciate that the city recognized where it needed to make improvements and are pleased that it created and employed the necessary procedures to continue to strengthen its internal controls over its public records system.

AUDIT AND CONTRACT/ PROCUREMENT OVERSIGHT

The Audit and Contract/Procurement Oversight Program (ACPOP) is a specialized investigative program under the supervision of our Director, Audit and Contract/Procurement Oversight. It focuses on reviewing government expenditures and associated processes, with emphasis on public procurement and contract execution, administration, and oversight. This unit, consisting of Senior Auditors and Special Agents, conducts reviews, audits, and investigations within its area of responsibility.

The OIG designed ACPPOP around the principles of detection and prevention. Since its inception, the unit has conducted an ongoing effort to help local governments identify and recover misspent taxpayer funds. To date, our efforts have led to the identification of recoverable funds and estimated cost

savings totaling approximately \$4.6 million.

To accomplish the program's objectives, OIG staff analyzes payments expended by Broward's local governments and detects instances of fraud, contract violations, and overbilling. In addition to detecting misspent taxpayer dollars, we also identify vulnerabilities in procurement, contract management, or any other government process that make government entities susceptible to the waste of public resources. We then recommend controls to prevent those vulnerabilities from being exploited.

Occasionally, our reviews identify potential gross mismanagement or misconduct. In those instances, the OIG proceeds with a full investigation and utilizes the expertise of investigative and legal staff, as necessary.

Following are summaries of ACPOP's activities during this reporting period.

Review of Broward County's Expenditure of CARES Act Funds

The OIG issued a closing memorandum concluding that Broward County spent its \$340,744,702.30 of Coronavirus Relief Fund (CRF) proceeds on Broward Sheriff's Office (BSO) public safety payroll expenditures in accordance with the law and guidance from the U.S. Department of the Treasury.

Even though the OIG's review concluded that the county complied with the law and

guidance, it did identify an inadvertent misspending of \$72,632.42 that the county subsequently corrected. Additionally, the OIG discovered potential issues with the use of CRF proceeds for approximately \$5,248,217.41 in other post-employment benefits (OPEB), \$697,687.32 in special pay, and an unquantifiable amount in payroll positions that may not directly support public safety employees (indirect positions). However, regardless of whether the federal government ever questions the county on these issues, the county still had ample expenditures that it could use to cover any of these items that might be deemed ineligible in the future.

The county has since notified the OIG that, in an abundance of caution, it will reclassify a sufficient amount of funding to cover OPEB, special pay, and administrative support positions or indirect positions because there are sufficient BSO payroll expenses to which CRF proceeds were not applied. If done properly, this could cure any of the potential issues addressed in the OIG's memorandum.

The federal government posted the OIG's review to www.pandemicoversight.gov, a website run by the Pandemic Response Accountability Committee (PRAC), a committee of the Council of the Inspectors General on Integrity and Efficiency. According to its strategic plan, the PRAC's purpose is to coordinate and support the oversight of covered coronavirus funds and the federal government's coronavirus response and to identify major risks that cut across

program and agency boundaries. The PRAC works closely with other oversight partners, including the U.S. Government Accountability Office and state and local auditors, in accomplishing its mission. The PRAC's website provides pandemic-related oversight reports in its library to share how state and local governments are conducting oversight work.

Former Dania Beach Public Works Utilities Manager Misused His Position to Rig Procurements and Benefit Himself and Another

The OIG issued a final report concluding that former City of Dania Beach Public Works and Utilities Manager Jose Urtecho repeatedly committed state ethics misconduct by corruptly using his public position to secure several personal benefits for himself, solicited or accepted things of value with the understanding that such would influence his judgment or official action, and accepted gifts valued at over \$100.00 from vendors to his own agency.

The OIG's investigation uncovered a scheme by Mr. Urtecho whereby he rigged procurements to award city work to vendors that provided personal benefits or gifts to him and his girlfriend. To perpetuate his scheme, he used his subordinate employees at the city to make payments to these vendors via their city-issued purchasing cards (p-cards), as his own p-card had been suspended for not following city policy. The OIG found that, from January 2016 to June 2019, the

city paid a total of \$429,420.80 to the four vendors discussed in its report.

For a pest control vendor, Mr. Urtecho informed it how to successfully bid for the city's pest control contract and then submitted its bid with two lower, fabricated quotes to justify its selection. At Mr. Urtecho's suggestion, the pest control vendor paid Mr. Urtecho's girlfriend \$50.00 to \$100.00 at a time for typing its invoices to the city and provided Mr. Urtecho with benefits or gifts including a \$500.00 check, termite treatment at his residence at a discount of approximately \$850.00, and approximately \$300.00 to \$400.00 in free rodent bait and pest control chemicals.

For a garage door vendor, Mr. Urtecho obtained and submitted a winning quote for a garage door at a city fire house, knowing that the quote would be lower than two previously submitted quotes and knowing that it did not meet specifications. For another project for four garage door motors, using his wife as a conduit, Mr. Urtecho had the garage door vendor submit two other vendors' quotes with its own quote, which ensured that it was the lowest bidder. The OIG determined that the other two quotes were fraudulent. We also determined that, at Mr. Urtecho's suggestion, the garage door vendor or another city vendor, a general contractor, provided Mr. Urtecho with the personal benefit or gift of a garage door repair at his residence worth at least \$250.00.

For a fence vendor, in violation of city policy, Mr. Urtecho split the city's payments for the procurement of fences to expedite payment to the vendor and, in exchange, that vendor provided Mr. Urtecho with the personal benefit or gift of a free fence at his residence at a discount of approximately \$2,500.00.

In response to our report, the City of Dania Beach advised that, due to this report and a prior OIG report, it has hired new department heads across the city, including over finance and procurement, to ensure that the city adhere to its policies. The city also informed the OIG that it was suspending business with the vendors involved and commenced a review of its recent procurements with one of them.

The OIG is referring this matter to the Florida Commission on Ethics for whatever action that agency deems appropriate.

Update: Fraser Tool and Gauge Reimburses Broward County for Unused Brake Kits

Responding to the OIG's request that the county provide a status report on the progress of the reimbursement it sought from Fraser Tool and Gauge, LLC, on October 7, 2021, the county forwarded to the OIG a copy of a refund check from Fraser, made payable to Broward County Transit, in the amount of \$10,620.00. This amount represented what the county had paid to Fraser for 120 Brake Kits 9 the county ordered but never used. As

reported in the OIG's final report in OIG 18-013-M, Brake Kit 9 was the item that only Fraser previously sold as a prepackaged kit, and Fraser was the only vendor to submit a bid that included Brake Kit 9. The County Administrator also reported to the OIG that the county had returned 118 of the 120 unused Brake Kits 9 back to Fraser.

Online Procurement and Contract Management Seminar

On March 30, 2022, the OIG hosted an online seminar titled, "What to Look Out for in Procurement and Contract Management" for procurement staff members from local governments throughout Broward County.

During this two-hour presentation, Director of Audit and Contract/ Procurement Oversight Riad Ali and Senior Assistant Legal Counsel Katherine McIntire provided insight drawn from past OIG matters. The presentation was designed to inform these procurement professionals of recurring issues the OIG has observed, to encourage them to check their own processes for these issues, to improve upon their processes, and to engage collaboratively with the OIG to help guard the public's interest.

The seminar covered concerns such as inadequate reviews of proposals, conflicting relationships, low threshold purchases, inadequate knowledge of contract terms, and inadequate verification of the receipt of services. It also gave the 34 participants from Coconut Creek, Coral

Springs, Cooper City, Dania Beach, Davie, Deerfield Beach, Hillsboro Beach, Hollywood, Parkland, Plantation, Southwest Ranches, and Weston the opportunity to share their own experiences and processes, which included positive changes that have resulted from past OIG reviews and investigations.

The seminar was well received. Although the OIG has presented ethics seminars several times each year since 2013, this was our first presentation on procurement or contract management.

Live Procurement and Contract Management Seminar

On July 14, 2022, the OIG gave the two-hour seminar “What to Look Out for in Procurement and Contract Management” in person at the National Institute of Governmental Purchasing (NIGP) southeast Florida chapter’s summer workshop in Davie, Florida.

In attendance were 37 local government procurement professionals from agencies throughout southeast Florida, including Broward municipalities, a law enforcement agency, and another inspector general office. The OIG’s presentation again stimulated discussion about positive changes that past OIG reviews and investigations have effected.

ETHICS

Consistent with its charter mandate, the OIG investigates, reports on, and refers state and local ethics code violations that

apply to Broward’s officials and employees and enforces the Broward Ethics Code.

Ethics Enforcement

The OIG reviewed the tips and complaints it received during the reporting period and determined that 14 were ethics related and within our jurisdiction, one of which was pending further review. Of the 14 total, we closed 11 and opened two as matters involving potential misconduct as defined by state and local ethics laws.

In addition to the ethics-related matter we reported above, *Former Dania Beach Public Works Utilities Manager Misused His Position to Rig Procurements and Benefit Himself and Another*, OIG ethics enforcement activity during the reporting year included the following:

Update: Ethics Commission Finds Probable Cause that Former Mayor of Pembroke Park Misused Her Position

On December 3, 2021, following a referral by the OIG, the Florida Commission on Ethics (CE) entered an order finding probable cause to believe that former Pembroke Park Mayor Ashira Mohammed violated the state ethics code by misusing her public position.

An administrative law judge will hear the case and decide whether to recommend the CE find that Ms. Mohammed violated Florida Statutes Section 112.313(6), the provision of Florida’s ethics code proscribing such conduct.

The OIG referred its findings to the CE in December 2020 after its investigation revealed that, on numerous occasions while mayor, Ms. Mohammed unlawfully used her public position, public property, and public resources to secure a benefit for herself and her private law firm. On one of those occasions, Ms. Mohammed had a town staff member email, to Ms. Mohammed’s personal email address, documents related to Ms. Mohammed’s private law practice, during town working hours. These documents reflected Ms. Mohammed’s use of the town’s address as her law firm’s return address. Another town email revealed a separate instance of Ms. Mohammed’s misuse of public position as it reflected her use of her official title and the town’s official address when conducting business for her private law firm. These occasions formed the basis of the commission’s probable cause finding.

Update: State Ethics Commission Finds Probable Cause to Believe that Former Broward County Director of Maintenance Misused His Position and Misused Information

On September 14, 2022, following a referral by the OIG, the CE entered an order finding probable cause to believe that James Fourcade, a former director of maintenance in Broward County’s Transit Division (BCT), misused his public position as well as misused information not available to the general public—information he obtained through his position—to benefit himself or another.

An administrative law judge will hear the case and decide whether to recommend the CE find that Mr. Fourcade violated Florida Statutes Sections 112.313(6) and 112.313(8).

The OIG referred its findings to the CE in October 2021. Its investigation had revealed that, after Mr. Fourcade decided that the county needed parts kits to refurbish brakes on existing county transit buses, Mr. Fourcade used his county position and resources to provide Fraser Tool and Gauge’s owners the ability to access bus information in advance. With that information, Fraser’s owners drafted the specifications in a way that favored their company, and BCT used those specifications in its solicitation for the brake kits. Fraser then competed in the solicitation in violation of federal regulations and ultimately won the contract.

Ethical Governance Day

The OIG again participated in Ethical Governance Day on October 20, 2021. Sponsored by the Miami-Dade County Commission on Ethics and Public Trust with Miami-Dade County Public Schools, this event facilitates the introduction of civic leaders, made up of public officials, judges, attorneys, and community leaders with civic and government experience, into local high school classrooms. Throughout the event, civic leaders and students discussed the importance of participation in civics to support democracy and ensure ethical governance.

Ethics Education

The OIG continued to offer ethics education to assist elected officials meet and understand their obligations under the Broward Ethics Code and the State Ethics Code. We hosted classes in time for veteran officials to meet their 2021 obligation to obtain four hours of ethics training each calendar year. On December 15, 2021, 26 persons participated in the two-hour, online session titled, “General Ethics Review.” Also on that date, 24 persons participated in the two-hour session titled, “Open Government Review.” Attending were mayors, vice mayors, a deputy mayor, commissioners, council members, a city attorney, an assistant city attorney, a city clerk, a legislative aide, and 11 OIG staff members.

Since late 2012, we have provided ethics training on 46 occasions for over 886 attendees.

During the reporting period, our General Counsel continued to provide guidance to the public, local government attorneys, local officials, and the press on the OIG’s interpretation of applicable ethics laws.

INTERGOVERNMENTAL COOPERATION AND OUTREACH

During this fiscal year, as stated above, we interacted with elected officials through our ethics education program and interacted with procurement and contract management staff through our

procurement and contract management seminars.

The OIG continues to maintain relationships and work with federal, state, and local law enforcement, regulatory, and governmental agencies throughout the state. We referred completed OIG investigations to various prosecutive and regulatory agencies, including the Broward State Attorney’s Office, the Florida Commission on Ethics, the Florida Elections Commission, and the OIG for the U.S. Department of Transportation, for their action in matters detailed in the related program sections above.

The OIG is also a member of the South Florida Council of the Inspector General on Integrity and Efficiency (CIGIE) and the Financial Institution Security Association. We are involved with the Law Enforcement Coordination Committee, which brings together law enforcement executives at the federal, state, and local levels to discuss issues of mutual interest.

Recently, the OIG became a participating agency in the state and local reporting initiative of www.oversight.gov, which CIGIE originally created to consolidate public reports from federal inspectors general in order to improve the public’s access to independent and authoritative information about the federal government. During the reporting period, Oversight.gov was expanded to include state and local government public reports with the goal of providing a more comprehensive view of oversight findings

and areas of concern within states, counties, and municipalities. Today, the site includes a publicly accessible, text-searchable repository of reports published by federal and participating state and local I.G.s, now including the Broward OIG.

We participate as members of the national and Florida Chapter of the Association of Inspectors General (AIG) and the Council on Government Ethics Laws. Our General Counsel sits on the board of directors of the national AIG. We also work with local inspectors general on issues of mutual interest.



At the 2022 AIG Training Conference in Washington, D.C., OIG Director of Audit and Contract/Procurement Oversight Riad Ali and OIG Senior Assistant Legal Counsel Katherine McIntire unveiled the office's newest presentation, "Alleged Fraud by a City Provider and the City's Failure to Detect It: The Road to Identifying Criminal Wrongdoing and \$1.2 Million of Questionable Expenditures in the City of Pembroke Pines."

During this presentation, Mr. Ali and Ms. McIntire discussed the OIG's investigation in *Misconduct and Gross Mismanagement by Allegedly Fraudulent Security Guard Provider and the City of Pembroke Pines Led to \$1.2 Mil. In Questionable Expenditures*, focusing on forensic audit analytics generally, as well as the analytics that led to the detection of the large-scale fraud. The presentation also included an overview of the steps the OIG took to effectively work with and communicate its findings to the other agencies involved in the investigation and prosecution.

The presentation was well received by those in attendance, several of whom requested the OIG to host similar presentations for their local government colleagues. This year's AIG training conference, themed "Making an Impact," took place from October 12 to 14, 2022, and included over 300 attendees.

The OIG's website, www.browardig.org, is an essential resource both for providing and receiving information and for staying connected with those we serve.

The public and press can stay up to date about our recent activity and access our searchable reports and publications page for final reports, closing memoranda, status reports, press releases, annual reports, and other publications. Site visitors may also find out how to contact us and "Report Misconduct" with conveniently located buttons on every page of the site.

“Report Misconduct” encourages website visitors to assist the OIG in combating fraud, waste, misconduct, and gross mismanagement by providing information in several ways. The OIG’s website also provides a convenient portal for the public to gain access to all county and municipalities’ ethics disclosure web pages, and it provides open access to ethics training opportunities, OIG ethics training materials, applicable ethics laws, and helpful OIG publications on state and county ethics provisions.

Dockets for open Broward County Charter Section 10 Enforcement Hearings Forum cases are also available online. These

dockets give the public open access to the text of all documents filed with the OIG Agency Clerk and provide for public notice of upcoming hearings in ongoing cases. You can find the dockets for open cases under the “Public Records” tab at our website, www.browardig.org.

To find out more about the OIG or to provide information regarding misconduct and gross mismanagement, please visit our website at www.browardig.org. The OIG also uses social media messaging to inform the public of the issuance of reports and important activities. To stay connected to the OIG, follow us on Twitter @BrowardIG.

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