



Careful Stewardship of Resources

The Office of Inspector General

About the Office of Inspector General

Investing in early learning is important for children, families and Florida. The inspector general's job is to help ensure that our state's investment is working—that Office of Early Learning (OEL) programs and operations are efficient, effective and reliable.

The team conducts independent objective audits, investigations and inspections and is also responsible for preventing and detecting mismanagement or waste in operations and programs at OEL and early learning programs across the state.

During the 2013 session, the Florida Legislature passed important early learning legislation designed to improve quality and bring more accountability and transparency to the state's early learning programs, including the Voluntary Prekindergarten (VPK) Education and School Readiness programs. House Bill 7165 sets forth criteria for early learning coalitions to establish anti-fraud plans, including due process procedures for removing recipients

from the program. OEL's inspector general is working closely with coalitions, providers and other early learning stakeholders in this effort.



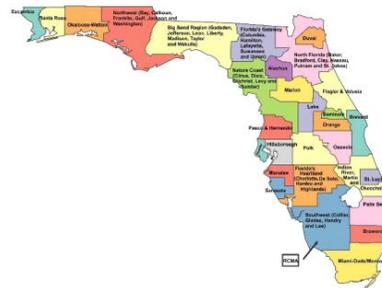
Individuals who may know that an employee, contractor, child care service provider, parent or other benefit recipient has done something wrong, such as falsifying records, committing fraud, or wasting or mismanaging state personnel, equipment or money, should submit information to Rodney MacKinnon, Inspector General, Office of Early Learning, 250 Marriott Drive, Tallahassee, FL 32399. The office will review the complaint and investigate or refer it to the appropriate office to handle.

Fraud Status Report – April 2014

To improve transparency and accountability and eliminate fraud in Florida's early learning services, OEL provides monthly fraud status reports for early learning stakeholders and the public.

Current anti-fraud activities are focused in four main areas.

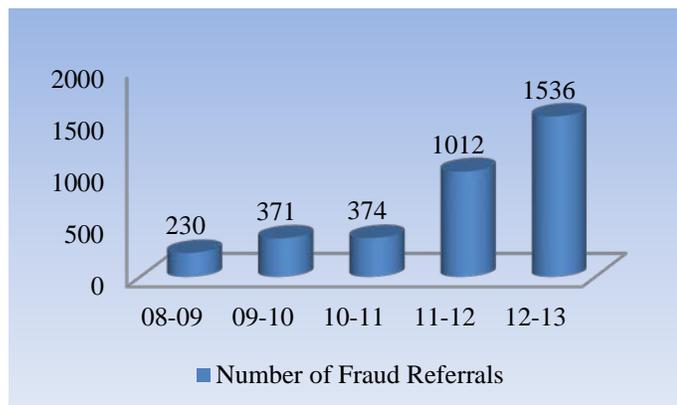
1. **Data anomaly analysis** – Reviews including providers with atypical attendance patterns like perfect attendance for all children in a month are identified for review.
2. **Cooperation with Child Care Food Program** – Working with Department of Health's (DOH) Child Care Food Program, child care attendance reported to OEL is compared to child care attendance reported to DOH. Twenty-six providers have been placed on the Child Care Food Program Disqualified List since July 2013, leaving them ineligible to receive OEL reimbursement.
3. **Technical assistance** – The inspector general's office provides technical assistance to early learning coalition staff to help investigate possible fraud. During March, this resulted in three referrals for fraud and the termination of three providers' contracts.
4. **Data matches** – The inspector general's office compares the records of parents receiving school readiness program benefits that require employment to the list of people receiving reemployment assistance benefits from the Department of Economic Opportunity's Reemployment Assistance program.



Suspected Fraud Referrals from ELCs and OEL to DFS

Fraud referrals for April 2014	75
Fraud referrals year-to-date	796
Average monthly total – prior three years	78

Fraud Referrals, Historical



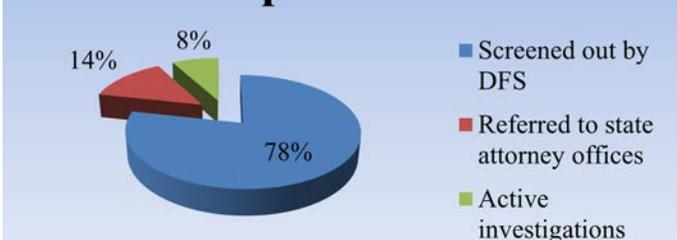
Restitution by Clients or Providers

Restitution orders year-to-date	97
Restitution collected year-to-date	\$266,966.79
Total restitution ordered year-to-date	\$716,872.81
*Restitution often not at full fraud value. Amount ordered and collected do not correlate, since collections occur retrospectively.	

Reemployment Assistance and School Readiness Cases Identified in 2011 Auditor General Report

Fraud referrals made by ELCs*	631
Cases screened out by Division of Financial Services (DFS)	495
Cases referred to state attorney offices	86
Active investigations	50
Restitution orders	27
Total restitution ordered	\$235,899.43**
*Based on reconciling fraud referral system and auditor general data.	
**Restitution often not at full fraud value.	

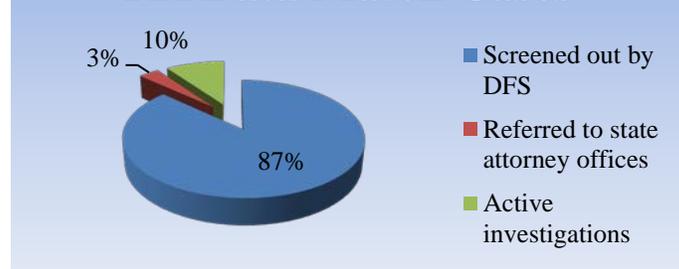
2011 Auditor General Report Cases



Reemployment Assistance (RA) and School Readiness Cases Identified in Data Matches*

Data matches	4,513
Fraud referrals made by ELCs	1,578
Cases screened out by DFS	1,372
Cases referred to state attorney offices	53
Active investigations	153
Restitution orders	5
Total restitution ordered	\$18,953.43
*Data matches began January 2013	

RA Data Match Cases



Non-Data Match Cases*

Fraud referrals made by ELCs	627
Cases screened out by DFS	339
Cases referred to state attorney offices	71
Active investigations	217
Restitution orders	17
Total restitution ordered	\$167,617.46
*Data matches began January 2013.	

Non-Data Match Cases

