

STATE OF FLORIDA

EXECUTIVE OFFICE OF THE GOVERNOR
DEPARTMENT OF GOVERNMENT EFFICIENCY



HOW TO DOGE YOURSELF:

THE FLORIDA DOGE GUIDE FOR LOCAL JURISDICTIONS



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Since Governor DeSantis announced the Florida DOGE initiative, the Executive Office of the Governor DOGE team has been gratified by the outpouring of interest and support from counties, municipalities, and local officials.

One of the most frequent requests that we receive is for assistance, *i.e.*, “Can you perform a DOGE audit on our jurisdiction?” Or “does this project or activity meet DOGE principles?”

The challenge we face is that demand for the DOGE team’s services far outstrips what we can hope to provide without creating a new state-wide department or agency. Yet, doing so would run counter to the purpose of DOGE, mindful as we are of Ronald Reagan’s wise warning from 1964, however, when he explained how government agencies, that “governments’ programs once launched, never disappear” and that “a government bureau is the nearest thing to eternal life we’ll ever see on this earth.”

However, what we can do right now is assist local jurisdictions in two specific ways to help accomplish the aims of the Florida DOGE initiative:

- One is this guide, which provides you with three categories of actions you can take, including long-term principles to embed into your government operations – principles to return to again and again in seeking to deliver responsive, efficient, ethical government to the citizens of Florida.
- The other is the opportunity to consult with us. Just drop a note to the DOGE Team (EOGDOGE@laspbs.state.fl.us), and we can serve as a consultation resource. Share your plans or your question, and we’ll do our best to provide an answer.

FIVE STEPS TO YOUR DOGE

- ❖ Build your team
- ❖ Set your goals
- ❖ Start with the simple
- ❖ Dig in deeper
- ❖ Build for the future

1. **Building Your DOGE Team.** Who should make up your team? As you build your local DOGE team, look for individuals (at least some of whom with expertise in IT and Finance) who:
 - are trusted
 - have experience in assembling and analyzing data
 - exhibit an ability to make common sense judgments
 - are open to new ideas and methods



2. **Setting Your Goals.** What kind of goals should a DOGE effort have? Ultimately, the goal of DOGE is to deliver the high-quality, efficient government which American taxpayers expect and to which American citizens are entitled. We in government at all levels must be good stewards of taxpayers' money, making certain every dollar collected in tax is spent wisely and well.

The United States will celebrate its 250th birthday in 2026. We've come a long way from the inauguration of George Washington as the first President in 1789, but his words remain true that our democracy is an "experiment entrusted to the hands of the American people." The success of that experiment – of a "government of the people, by the people, for the people" – depends on all of us in public service upholding the public trust by delivering the services people expect without engaging in waste, surrendering funds to fraudsters, or succumbing to the temptation that we are wise in ways that the voters of Florida cannot be expected to fathom.

Why has that trust been eroded? While there are many reasons, the part of the answer that the DOGE is here to address has a couple of components. First, government – at all levels – seemingly takes ever increasing amounts of money out of the pockets of hard-working, responsible citizens in taxes and fees, while providing them with fewer tangible benefit in return. Second, this reality is compounded by routine discoveries of the ways in which tax dollars have been squandered: tens of billions of dollars of "pandemic recovery" funds stolen by bad actors at home and abroad; millions of illegal aliens receiving free services paid for by law abiding taxpayers; construction of public facilities that run behind schedule, over budget, or are delivered with substandard quality; multi-year information technology projects that are never completed; and more.

This frames the tasks that a DOGE initiative should undertake, including:

- Streamlining operations
- Reducing wasteful spending
- Eliminating programs that conflict with voters' priorities or are outdated or ineffective
- Ensuring the existence of controls against fraud
- Delivering services more effectively

Individually and collectively undertaking this effort demonstrates that our democratically elected officials, and those whom they appoint and hire, are exercising responsibly the trust that we've asked voters to place in us.

3. **Start with the Simple, Low-Hanging Fruit.** Where do we begin? What's the first thing we should look at? These are common questions that the Florida DOGE team has received.

One answer to this question is: start where you know there are concerns – either ones you have, or ones that constituents have. Focus on those that may present an opportunity to save money. Or those that



provide an opportunity to boost public confidence that we are good stewards of their tax money. Either way, it's a good starting point for your DOGE efforts.

An alternative answer is to start with some simple, good-governance tasks that every organization should be undertaking regularly but often get overlooked for one reason or another. Here are some ideas this might include:

- Duplicative or wasteful technology spending
 - o Technology hardware inventory to identify unused, outdated, or missing equipment.
 - o Mobile device need and usage review and giveback.
 - o Unused software licenses, software packages, and/or duplicative software.
- Unnecessary, and even unlawful, programs and spending
 - o Diversity, equity, inclusion, belonging and similar ideologically based policies and expenditures.
 - o Employment and spending for purposes of internal marketing or communications.
 - o "Net zero," carbon reduction, "climate education," and other climate-change or "green new deal" type programs and spending.
- Excessive, outdated, or unneeded training and training requirements.
 - o Training adopted to solve a one-time problem.
 - o Recurring training that could be combined or eliminated.
 - o Outsourced training with externally driven content.
- Private functions being performed as a public entity such as
 - o Operating a restaurant.
 - o Travel and hotel booking services.
- Contract and payroll review
 - o Are we paying for services not being delivered or performed, or even have ceased at some point in the past?
 - o "Ghost" contracts and "ghost" employees.
- Basic "good governance" projects: Are the following up-to-date and adequate? Have we discovered situations (or ever had complaints) about situations that the current system did not reach?
 - Conflict of interest policies
 - Whistleblower avenues and protections
 - Transparent, public meetings
 - Compliance with state statutes

4. **Dig in Deeper.** The work of eliminating waste and fraud and improving efficiency in your jurisdiction includes tasks that require more thorough analysis as well. At this stage, there should be three main lines of focus for your DOGE efforts:

➤ Fraud



Fraud against government programs is a major problem. We've all seen the numbers: for example, the U.S. Government Accountability Office estimates that fraud accounted for 11-15% of the total amount of unemployment insurance benefits paid during the pandemic, totaling between \$100 and \$135 billion. These types of fraud literally steal money from the pockets of Florida's taxpayers and prevent government programs from serving their intended recipients. Critically, such fraud bolsters the public's perception that elected officials are derelict in their critical duty to be good stewards of their tax dollars.

Fraud is too often still treated as an issue for finance and budget professionals. But fraud schemes today have evolved a long way from the days of check-kiting. While improper payment and financial fraud remain important, recent experience has taught that non-financial fraud risks can be just as significant. This means you should be looking at whether your jurisdiction is involving everyone in fighting fraud – including the people who understand your programs best – and if you aren't, reforming your approach to fighting fraud is a critical step in the DOGE effort.

Fighting fraud has three main elements: prevention, detection, and response.

Your DOGE effort is about government efficiency – and by far the most efficient way to address fraud is to be effective at preventing fraud before it occurs and focusing on the greatest risks. Remember, your finance professionals, IT professionals, and program personnel are all sources of expertise for identifying fraud risks and finding solutions. Bring them together and encourage them to “think like a criminal would think” so that they can thwart bad actors from committing fraud.

In the accompanying Appendix A, you'll find more detailed suggestions on identifying and combating fraud.

➤ Performance

How can we demonstrate efficiency in our government and the services we provide? If we can't measure what we're delivering, we just don't know. DOGE encourages you to identify and adopt performance metrics – the data or statistics by which you intend to measure how well the jurisdiction is doing on its most important responsibilities.

The most important performance metrics are likely to be specific for your jurisdiction, but here are some common examples of the things you might focus on:

- Service response times
 - o Emergency services
 - o Calls/messages returned
 - o Other actions taken in response to requests
- Preventative maintenance projects completed
- Ratio of businesses opened to closed
- Time required to issue a license (from inquiry, or from application)
- Community event attendance



At the same time, however, there is truth to the epigram “you get what you measure,” so we need to take care to set criteria that sufficiently capture the most important activities and goals. If an agency sets as its performance metrics ones that relate only to a small part of its operations, it might as well save the effort – or assign that metric exclusively to the division or component responsible for achieving it. For example, if a waste disposal unit sets as a performance measure: “percentage of trucks repaired within 12 hours,” that might make sense as the metric for the maintenance and support unit, but not for the waste disposal agency as a whole!

Having measures of performance is important. So too is sharing and evaluating those metrics of performance and then creating accountability for poor performance, as well as rewards for outstanding performance.

➤ Contracts

For many jurisdictions, contracts and contracting are a key source of excessive expenses and inefficiencies – both internal and external. As part of your jurisdiction’s DOGE effort, three important questions to ask with respect to contracting are as follows: (1) Do we write strong contracts and have a good system to track and manage them? (2) Do we have a good system for awarding and issuing contracts? (3) Are we contracting for the right things?

- *Contract Management: Writing, tracking and managing contracts*
 - Is there a standard template for contracts that allows us to streamline the contracting process and reduce legal risks?
 - Does it include provisions for timelines, clear performance clauses and metrics?
 - Does it include penalties and termination and non-renewal clauses for inadequate performance and delivery?
 - Are contractors required to pass along contract restrictions to subcontractors, and are the details of subcontracts shared with the contracting office/officer?
 - Is there an assessment process to ensure these are met (for smaller jurisdictions, this may be as simple as vendor delivery).
 - Are there dispute resolution terms that can help avoid extended, expensive litigation?
 - Is there a system (even as basic as an Excel spreadsheet) to track the lifecycles of contracts, the performance and completion deadlines, and compliance?
- *Contracting Process: Awarding and issuing contracts*
 - Is there a delineation of authority and responsibility for the contracting process and the approval of contracts?
 - Is the process for soliciting bids, submitting bids and awarding winners clear and transparent?
 - Are we providing training for staff on best practices in contract drafting and negotiation?



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- Are we promoting competition?
 - How many bidders are we getting? The more, the better (for smaller jurisdictions, this may be at some threshold level, but still important).
 - Are we advertising opportunities widely?
 - Are we structuring opportunities to facilitate competition?
 - Do we have a tip method and/or reward structure for anti-competitive whistleblowing.
- *Insourcing v. Outsourcing: Contracting for the right things*
 - Are we paying to outsource activities that we could do more cheaply or more efficiently by hiring directly to do it. These are often recurring activities where external contractors charge a significant premium, or where a single provider becomes “locked in” due to expertise or ongoing projects. Examples might include:
 - Legal counsel
 - Communications and marketing
 - Are we doing for ourselves activities that could be done more cheaply or more efficiently by an outside contractor?
 - Usually this occurs when there is a vigorous private market with many competitors.
 - These might be activities that require specialized knowledge that is new each year or to each project.
- Bonuses
 - Avoid awarding unjustified bonuses for employees
 - Are longevity bonuses awarded universally, or are bonuses awarded based on merit with clear performance metrics?
 - Bonuses should reward performance that meets or exceeds measurable goals, not performance that simply fulfills baseline responsibilities.
 - Performance metrics should be re-evaluated each fiscal year to ensure they remain aligned with organizational goals and priorities and improve upon the previous year’s outcomes.
 - Do not award bonuses for longevity or retention alone
 - Avoiding termination is not, on its own, worthy of a bonus.
 - In some areas, such as corrections, police departments, and fire departments, it might be necessary to award retention bonuses to avoid vacancies and provide essential public safety services,
 - Avoid a “use it or lose it” mentality
 - Do not award bonuses simply because the budget allocates funds for bonuses.
 - Awarding bonuses in this way reduces the value of bonuses and incentives for outstanding performance.
- 5. **Build for the Future.** Making your government efficient, cost-effective, and responsible is not only about one-time reviews and fixes. After looking at how to save taxpayers in the near-term, you can



take your DOGE effort to the next level by exploring opportunities that may take longer to complete but also deliver lasting efficiencies and results. Here are some of the approaches that are worth considering:

➤ Reform approaches to government spending

- Create a zero-based budgeting (ZBB) process:
 - ZBB involves building your budget from scratch each year, identifying each expense as necessary and justified, rather than simply as a change or adjustment to the prior year budget. This has several benefits:
 - Ensuring resources align with current needs and goals, a critical way to manage limited funds
 - Forcing departments to justify every dollar, promoting transparency and public confidence
 - Identifying opportunities to consolidate services or improve technology by finding the best way to address costs
 - Improving communication, by explaining the need for each item of spending
 - Consider beginning with a ZBB pilot in one or two departments and then expanding.
 - ZBB may require more upfront effort than an incremental budget. However, the payoffs make it a powerful tool.
- Implement after-action reviews:
 - Familiar to those with military backgrounds, “post-mortems” of major projects and initiatives are a powerful approach to identifying both “what went well” and “what didn’t work,” with the goal of improving performance on the next project.
 - Carrying out a review after both successes and failures is the best way to improve performance.
 - Two rounds of post-project reviews are particularly valuable
 - (i) Immediately after completion, those involved can focus on process-related lessons that can be seen right away
 - (ii) “One year later” reviews are essential to understanding whether a project succeeded in accomplishing its mission – did it achieve the value and results intended, or not?
 - The bigger the project, the more important the later review becomes
- Eliminate duplication and find consolidation opportunities:
 - One of the most challenging areas of wasteful spending to address is duplication across government departments, but eliminating duplication can deliver significant results so don’t overlook the opportunity to examine program duplication – do we have multiple efforts underway to address the same needs or same problems? Often, new programs are stood up and embedded for the long-term without efforts to eliminate existing programs aiming to accomplish similar goals.



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- Consider appointing a cross-department team to review and identify opportunities for consolidation
 - Incentivize participation and support by using a portion of any savings for unmet priorities in the departments affected
- Explore and implement ways to serve the public better
 - Improve and automate outdated public interactions
 - In the era of ChatGPT, smart watches, and social media, the tolerance for ponderous, often paper-centric interactions with your jurisdiction's services has declined greatly. This may not just be about taxpayers – your staff may be also crushed under the weight of outdated processes.
 - Budget time and money to review, identify, and modernize citizen-service interactions – whether in-person, on paper, or electronic.
 - Implement “how-to” guides for citizens to navigate their interactions with your jurisdiction's services
 - Consider how to establish a single point-of-contact or other gateway for multi-step services
 - Solicit input from constituents on what changes they would like to see regarding how they interact with and obtain services, information, assistance, and the like from your jurisdictions.
- Regularize DOGE as governance principles
 - Make your DOGE effort a permanent part of your government, by scheduling a cycle of recurring reviews of the items above.
 - It may even be possible to make this a part of the existing activities of your audit or other review function – if you provide the auditor or reviewer with the objective against which each item should be tested and evaluated.



APPENDIX A: The One-Page DOGE Guide to Identifying and Reducing Risks of Fraud

- Identify the programs that you want to review – focusing on the ones with the most significant spending, the greatest number of recipients, and ones that you think might be vulnerable to fraud (based on experience, reputation, or what may be happening in similar programs in other jurisdictions).
- For each reviewed program:
 - Assemble a team that is knowledgeable about the program. This should include people who work in, or work with, the program and understand it, along with people with expertise on the financial and technology sides of the program.
 - Two important ways to identify fraud risks are to: 1) “think like a criminal” and answer the question: “how would you go about committing fraud?”; and 2) review recent experiences with fraud.
 - These risks may occur in contracting, grant-making, beneficiary payments, theft of assets, corruption, or financial reporting
 - For all of the identified risks,
 - Assess the likelihood of the risk – how frequently are bad actors likely to take advantage of this potential avenue for fraud
 - Determine how big the impact of the possible fraud is – is this a small-dollar issue or a large one – particularly relative to the size of the program
 - Review how you are currently protecting against the kinds of fraud that have been identified
 - Prioritize the remaining fraud opportunities and risks that are left by those existing protections
 - Create a strategy to address the highest-priority fraud risks. Consider:
 - What data and information should be collected
 - Who should be made aware of the potential fraud scheme
 - What procedures and steps they should be taking
 - How you will follow up and monitor whether your efforts to combat fraud are effective.



APPENDIX B: Examples of common performance metrics used by local governments

Subject Area	Potential Metric
Financial management	• Total expenditures per capita • Budget variance between budgeted and actual expenditures • Percentage of taxes and fees collected on time, by type of tax and fee • Percentage of contract activities (e.g., postings, awards, renewals) occurring on time • Percentage of accounts payable processed within goal number of days • Pension funding ratio • Tax assessment percentage appealed and/or upheld after appeal • Percentage of total dollar value of purchases made using a purchasing card or credit card
General governance	• Percentage of resident complaints resolved within a targeted number of days • Perceived quality of government services based on survey data • Complaints about government services per 1000 residents or per FTE • Claims for workers' compensation per FTE, by department • Days of sick leave and injury time per FTE, by department • Turnover rate as a percentage of total FTEs, by department
Information technology and cybersecurity	• Jurisdiction governmental IT expenditures per capita • Number of IT service requests received per government employee • Number of IT security events per year per government employee
Business atmosphere	• Annual percentage increase in active business licenses • Average time to process business license applications • Percentage of small businesses remaining operational after three years • Economic diversification, e.g., percentage of tax revenue (or employment) from top five industries
Permitting and enforcement	• Building and zoning permits: Average calendar days from application to issuance: Commercial • Building and zoning permits: Average calendar days from application to issuance: Residential • Building and zoning permits: Average calendar days from request to inspection: Commercial • Building and zoning permits: Average calendar days from request to inspection: Residential



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	• Percentage of construction site inspections completed within target number of business days • Average number of calendar days, inspection to compliance (when enforcement action is required) • Average number of calendar days, inspection to compliance (when compliance is voluntary)
Public property	• Admin/office facilities, Custodial expenditure per square foot • Admin/office facilities, average rent per square foot • Dollars spent on park maintenance per acre maintained • Annual park visitors per acre • Number of official vehicle accidents per million miles driven • Government offices, square footage per 1000 residents • Government offices, Custodial expenditure per square foot
Roads and highways	• Repaving/road maintenance, dollars per lane mile • Repaving/road maintenance, lane miles maintained per 1000 residents • Percentage of lane miles meeting benchmark condition • Average time to repair reported potholes • Percentage of locally owned bridges rated as exceeding a benchmark condition or health rating • Average hours of traffic signal outages per year • ALS and BLS responses per capita
First responders	• Overtime as a percentage of total law enforcement compensation • Law enforcement service calls per law enforcement FTE • Crime clearance rate (property crimes) • Crime clearance rate (violent crimes) • Percentage of law enforcement requests leading to dispatch of law enforcement • Average time in seconds from receipt of call to dispatch for priority law enforcement calls • Average time in seconds from dispatch to arrival on scene for priority law enforcement calls • Dollars spent per capita, fire and EMS • ALS and BLS responses per capita • Residential fires per capita • Average time in seconds from receipt of call to dispatch for fire emergency calls • Average time in seconds from dispatch to arrival on scene for fire emergency calls
Other public services and infrastructure	• Percentage of garbage pickups completed on schedule • Water main breaks per mile of pipe each year



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	• Sanitary sewer overflows per capita per year • Percentage of streetlights operational on average • Percentage of infrastructure projects completed on time • Percentage of infrastructure projects completed within budget
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