



Florida Department of
Law Enforcement


Gerald M. Bailey
Commissioner


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September 30, 2009

MEMORANDUM

TO:  Commissioner Gerald M. Bailey

FROM: Inspector General Al Dennis 

SUBJECT: Statutorily Required Annual Activity Report

Attached is a brief summary of the Office of Inspector General's (OIG) activities for fiscal year 2008-2009. This report has been prepared pursuant to Section 20.055(7), Florida Statutes. The content of the report is a product of the guidelines established by this section of the statutes. Upon your approval, copies of the report will be provided to the Chief Inspector General and the Auditor General.

If you would like more information, please contact me or Director of Auditing Diana Kolchakian at 410-7236.

ALD/dkk

FLORIDA DEPARTMENT OF LAW ENFORCEMENT



ANNUAL REPORT TO THE AGENCY HEAD

**SUMMARY OF
OFFICE OF INSPECTOR GENERAL
ACTIVITIES**

FOR FISCAL YEAR 2008-2009

**AL DENNIS
INSPECTOR GENERAL**

SEPTEMBER 30, 2009

**Florida Department of Law Enforcement
Office of Inspector General
Annual Report
for Fiscal Year 2008-2009**

Introduction

Background

Section 20.055(2), Florida Statutes (F.S.), establishes the Office of Inspector General (OIG) "to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government." It further defines the OIG's duties and responsibilities as: advise in the development of performance measures, standards, and procedures; assess the reliability and validity of the information provided on performance measures and standards; make recommendations for improvement; review the actions taken to improve program performance; supervise and coordinate audits, investigations, and management reviews; conduct, supervise, and coordinate activities that promote economy and efficiency; prevent and detect fraud and abuse in programs and operations; keep the agency head informed concerning fraud, abuses and deficiencies relating to programs and operations; recommend corrective actions and report on the progress made in implementing them; ensure effective coordination and cooperation between external auditors to avoid duplication; and review rules.

Office of Inspector General

The OIG reports directly to the Commissioner of FDLE. All members assigned to the OIG are therefore organizationally independent of other Department entities/programs subject to audit, evaluation and investigation. In 2008-2009, the OIG had a staff reduction of four positions, but was able to maintain one auditor through a loaned position. On June 30, 2009, the OIG was comprised of seven (7) positions: one (1) Inspector General (IG) position; one (1) Assistant Inspector General position; one (1) Director of Auditing position; three (3) Senior Management Analyst II (SMA II) positions; and one (1) Planning Manager (PM) position.

The **Accreditation Standards and Compliance Section** of the OIG is supervised by the Assistant IG, who makes Whistleblower determinations, conducts investigations in accordance with Principles and Standards for Offices of Inspector General, and oversees state and national accreditation. An SMA II coordinates FDLE's state and national accreditation efforts, and handles customer service/citizen complaints.

The **Audit Section** of the OIG is supervised by the Director of Auditing. This section consists of two Senior Management Analysts, and one Planning Manager who conduct audits, management reviews, and special projects, and handle customer service/citizen complaints. The audit function is an independent, objective assurance and consulting activity designed to add value and improve the Department's operations.

On June 30, 2009, eight types of certifications were held by five (5) FDLE OIG members:

- ◆ Certified Inspector General – CIG (1)
- ◆ Certified Internal Auditor – CIA (1)
- ◆ Certified Government Auditing Professional – CGAP (1)
- ◆ Project Management Professional – PMP (1)
- ◆ Certified CALEA Assessor (1)
- ◆ Certified CFA Assessor (2)
- ◆ CALEA Accreditation Manager (1)
- ◆ CFA Accreditation Manager (1)

During the 2008-2009 fiscal year, the **OIG** was responsible for:

- ◆ Performance, compliance, financial-related, and electronic data processing audits conducted in accordance with generally accepted government auditing standards (GAGAS) and the Principles and Standards for Offices of Inspector General, May 2004 Revision;
- ◆ American Recovery and Reinvestment Act (ARRA) - monitor to ensure funds are distributed and used for their intended purpose and reported in a timely manner;
- ◆ Management reviews and special projects;
- ◆ Liaison with Office of Auditor General (OAG) and Office of Program Policy Analysis and Government Accountability (OPPAGA) to coordinate activity for the Department;
- ◆ Performance measurement - advise on and assess performance measures;
- ◆ Customer service – coordination and tracking of complaints per Florida Customer Service Standards Act (Section 23.30, F.S.);
- ◆ Legislative bill analysis for OIG issues;
- ◆ Participating on Department Safety Committee & annual updating of the OIG COOP;
- ◆ Attending Continuing Education – Auditors must have 80 hours every 2 years per GAGAS, Accreditation Managers must have refresher training every 3 years, and Sworn members must attend 40 hours of training every four years as prescribed for law enforcement certification;
- ◆ Review of single audit reports for four state projects;
- ◆ Coordination of FDLE's state and national accreditation efforts;
- ◆ Conducting CALEA and CFA assessments for external agencies as part of a team;
- ◆ Conducting investigations following the Principles and Standards for Offices of Inspector General, May 2004 Revision;
- ◆ Receiving complaints and coordinating activities regarding Whistle-blower determination per ss. 112.3187 -112.31895, F.S.; and,
- ◆ Providing technical and investigative assistance to the Emergency Operations Center, the Chief IGs Office, and external agencies.

Summary of Projects Completed / Active during 2008-2009

Audits are conducted in accordance with Government Auditing Standards ("yellow book") published by the Comptroller General of the United States General Accounting Office. The generally accepted principles and quality standards of the Association of Inspectors General, Principles and Standards for Offices of Inspector General, May 2004 Revision ("green book") are followed by the audit section and the investigative section insofar as they do not conflict with statute, regulation, executive order, or other policy of this office. The following briefly summarizes internal audits, management reviews, external requests, and responses to external reports completed by the OIG during the fiscal year.

AUDITS

IG75-0062: Officer Certification Examination Audit

8/2008

The objectives of this audit were:

- ◆ Determine if sufficient controls are in place to adequately meet the requirements of statutes, rules, policies and procedures for the security of the Certification Exam.
- ◆ Determine if the Criminal Justice Standards and Training (CJST) Examination Section examination-event files and records reflect adequate chain-of-custody for exam booklets and other measures taken to ensure the security of examination materials.
- ◆ Determine if the CJST Examination Section has complied with prior audit recommendations and corrective action plans.
- ◆ Determine if and how the CJST Examination Section meets customer service requirements and needs.
- ◆ Determine the reliability of PAMS data.

The report resulted in seven findings: updating procedures about exam books, exam grading, and Subject Matter Experts; updating Position Descriptions; and adding members who should sign non-disclosure agreements. Management agreed with the recommendations and implemented them.

IG75-0067: Violent Crime Strategy Grant Audit (VCS)

6/2009

The objectives of this audit were to:

- ◆ Determine if sufficient controls are in place to adequately meet the requirements of statutes, rules, policies and procedures for the security of state assets and federal grant funds and to guard against risk and opportunities for fraudulent activity.
- ◆ Determine if the VCS grant expenditures are in compliance with federal and state statutes, rules and regulations.
- ◆ Determine if grant funds are being expended as prescribed in the grant award and the FDLE grant application budget narrative.
- ◆ Determine if the VCS grant programmatic goals and objectives are being met.

This audit resulted in one finding, regarding grant amendment documentation, for which management implemented corrective action.

IG75-0066: Contracts Audit

ACTIVE

The objectives of this audit were to determine whether:

- ◆ FDLE's contract management and administrative processes are operating in compliance with state regulations and Department policies (i.e., Florida Statutes, Florida Administrative Code, Comptroller's Memorandum, FDLE Policy, and Office of General Services Procedures);
- ◆ FDLE has an adequate internal control system that minimizes risks and opportunities for fraudulent activities, as well as one that appropriately safeguards the assets and the integrity of the Department; and,
- ◆ Opportunities for improved efficiency, effectiveness, or economy of operations can be identified.

This audit resulted in 3 findings in the preliminary report to which the auditee will respond.

IG75-0069: ATMS Audit

ACTIVE

The following objectives were developed for this audit.

- ◆ Ensure that ATMS is in compliance with current procedures.
- ◆ Determine if the procedures in place are adequate.
- ◆ Identify areas where the internal controls are weak or non-existent.
- ◆ Submit appropriate recommendations for changes or additions to policies and procedures.
- ◆ Determine if customer service policies are being followed.

The preliminary report is being drafted for delivery to the auditee.

MANAGEMENT REVIEWS

IG75-0063: Mailroom

7/2008

The objectives of this review were to examine procedures, actual process, internal controls, security measures, and customer service in the FDLE Mailroom.

The review led to several recommendations including clarification of mailroom processes and requirements, update of written procedures, and provision of training in security handling. All six of the recommendations were implemented.

IG75-0060: Email Status Update

9/2008

A report on the events surrounding an email outage in August 2006 found several factors that contributed to the failure. This assignment looked at whether the issues cited in the first report have been addressed. IRM updated the email operating software and has taken steps to prevent an incident like the email outage from happening again. They are being proactive in keeping FDLE equipment and software as updated as possible.

IG75-0070: IT Risk Assessment Survey

12/2008

Section 282.318, Florida Statutes requires each agency to "conduct, and update every 3 years, a comprehensive risk analysis to determine the security threats to the data, information, and information technology resources of the agency," and to "ensure that periodic internal audits and evaluations of the agency's security program for the data, information, and information technology resources of the agency are conducted." The 2008 risk assessment gathered baseline information about compliance with standards through a survey created by the Agency for Enterprise Information Technology. The FDLE OIG coordinated and verified the agency's response.

IG75-0071: Flexible Workweek Schedule

12/2008

At direction of the Commissioner, the OIG conducted a survey of FDLE managers and randomly selected members to gauge their views in order to determine whether the flexible workweek option should continue after the trial period expired. The survey results indicated that the flexible workweek option should continue to be offered.

IG75-0067: Grants Management Review

1/2009

At the request of the Business Support Program Director, a review was conducted to compile information about all federal, state and private grants received by FDLE. The information was flow charted and the process was summarized in a report that provided a review of current grants as well as a ready-reference for use in management and budget activities.

SPECIAL PROJECTS

IG75-0068: Audit Leverage

Ongoing

The Office of the Inspector General adopted the computer application, ***Audit Leverage***, as its vehicle to plan and conduct audits. This software enables the user to plan an audit according to "Yellow Book" standards (FDLE OIG choice) and conduct the audit using ***Audit Leverage*** as a repository for supporting documentation. The Planning Manager, along with the Audit Director, established the framework for the audit documentation that will be common to all audits and used by all auditors. This will allow not only uniformity of audit projects, but also a ready method for step-by-step review by peer members to assure audit quality control. This project, of establishing the framework, was a lengthy project and is still on-going. The templates are evolving as users become more accustomed to them and, through constant review, are modified to fit the needs and mandates carried out by the audit staff.

IG75-0072: Early Intervention System (EIS)

1/2009

The EIS automated system flagged eight cases in the time period under review. All but one of the cases was closed after either necessary actions were conducted or if facts indicated no action was required. Five recommendations were made to improve the process and clarify the procedures.

IG75-0073: Bias-Based Profiling Review

1/2009

As required by Policy 4.14, the OIG conducted an administrative review of the agency's practices, together with any identified citizen concerns, regarding the department's policy of prohibiting bias-based profiling. An examination of the records revealed no cases involving bias-based profiling as defined in policy and disclosed no customer complaints regarding bias-based profiling. Findings were reported to the Commissioner, General Counsel, and Chief Inspector.

IG75-0007: Customer Service

Ongoing

The OIG coordinated the tracking of customer complaints and their resolutions as required by Section 23.30, F.S. Complaints and compliments are received by mail, phone or e-mail, which are checked daily. Each inquiry/complaint receives a response within 24 hours of receipt. This response provides appropriate contact information, if it is not an FDLE matter, or explains that the inquiry/complaint has been forwarded to a program within FDLE for proper handling. Out of the 545 issues that were handled during 2008-2009, there were 12 complaints about an FDLE service or member. All complaints were resolved by the program area or the Office of Executive Investigations. Also, seven compliments were received.

IG75-0022: Accreditation Activities**Ongoing**

- ◆ As a result of a mock assessment conducted in October 2008 and a reaccreditation assessment in April 2009, FDLE anticipates being reaccredited for the fifth time by the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA). FDLE proved compliance with 463 applicable standards and will be reviewed by the Commission in November 2009.
- ◆ The Commission for Florida Law Enforcement Accreditation (CFA) conducted an assessment for reaccreditation in May 2009. FDLE proved comparative compliance with 256 applicable standards in pursuit of the fourth reaccreditation since 1996. FDLE will be reviewed by the Commission in February of 2010.
- ◆ Required annual reports were completed for both CALEA and CFA during 2008-2009.
- ◆ FDLE Inspector General Al Dennis was selected as the first Inspector General to serve on the Commission for Florida Law Enforcement Accreditation. The 13-member Commission meets quarterly to oversee the accreditation program and to officially accredit agencies that have passed the rigorous review process.
- ◆ The IG and Assistant IG participated with a workgroup creating the program by which Inspectors General in Florida can attain accredited status through the CFA. Investigative Sections of IG offices receive certification by undergoing an independent review that demonstrates they have met specific requirements and prescribed standards.
- ◆ The Assistant IG conducted one mock and two CALEA assessments at external law enforcement agencies and the SMA II participated in a CFA mock assessment at the Department of Highway Safety & Motor Vehicles.
- ◆ The Accreditation Standards and Compliance Section made recommendations for combining policies and procedures to make them more streamline, understandable, and user friendly for members. A workgroup was formed to accomplish this task.

FS75-0012 : Evidence Room Inventory Assistance**12/2008**

Two (2) auditors assisted an Investigations Program member in conducting evidence room inventories as required annually by FDLE procedures. The auditors were part of the inventory team for Jacksonville, Orlando, and Tallahassee Regional Operations Centers, and Daytona and Melbourne Field Offices.

IG 08/09-108: ARRA Activities**Ongoing**

In fiscal year 2008-2009, FDLE received \$81 million in American Recovery and Reinvestment Act (ARRA) awards that was passed-through to sub-recipients. The OIG worked with the FDLE Office of Criminal Justice Grants and the Office of Finance and Accounting to determine that safeguards were in place to ensure that ARRA funds are distributed and used for their intended purpose and required reports are submitted timely. The FDLE IG has worked closely with Don Winstead, Governor's Office of Economic Recovery, and Chief IG Melinda Miguel in planning, and carrying out the OIG's role in the use of the stimulus funds. The FDLE Director of Auditing (DOA) participated as a member of the Risk Management Workgroup who sent out a risk survey and compiled results for inclusion on the Recovery website. The IG, DOA and an auditor, dedicated to the ARRA project, have attended training, participated in conference calls, and met with Grants members to stay apprised of the status of the implementation of the ARRA awards program.

IG-99999: Florida Single Audit Act

Ongoing

Fifty-five CPA audits were reviewed for expenditure reporting compliance with statutes and FDLE award records. Four FDLE programs meet the criteria of state projects that provide financial assistance to nonstate entities and require single audit act reporting:

- 71.002 STATEWIDE CRIMINAL ANALYSIS LABORATORY SYSTEM
- 71.004 VIOLENT CRIME INVESTIGATIONS
- 71.005 DRUG CONTROL/MONEY LAUNDERING INVESTIGATIONS - MATCHING FUNDS
- 71.006 VICTIM OR WITNESS ASSISTANCE

IG-99999: OIG Corporate & External Web Site / Safety Committee /

Get Lean Hotline / Spanish Translation / Evidence

Ongoing

- ◆ The OIG maintained and periodically updated an OIG Corporate (Internal) and Public (External) Web Site.
- ◆ A representative of the OIG participated in quarterly Safety Committee meetings and conducted safety inspections of the OIG office area.
- ◆ The Disaster Preparedness Procedures / COOP Plan for the OIG were also updated and included on the internal web site.
- ◆ Fifteen (15) Get Lean Hotline comments were routed to appropriate FDLE personnel and responses were sent to the Department of Financial Services for review.
- ◆ As designated Spanish translator for headquarters, one member was called on 48 times to provide assistance with Spanish speaking issues.
- ◆ The Assistant IG assisted Highlands County Sheriffs Office with evidence.

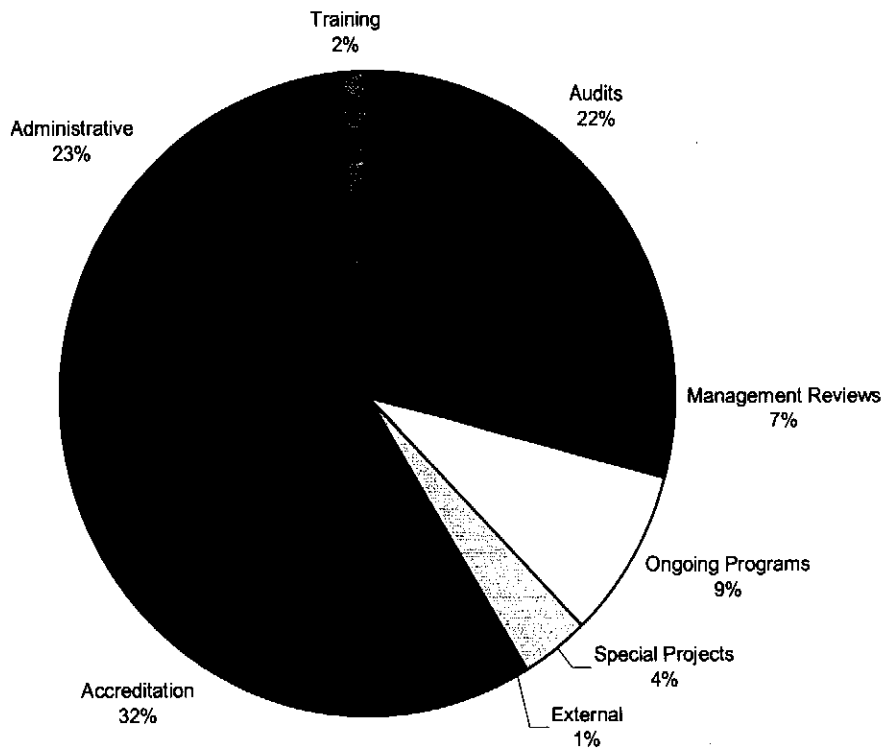
2008-2009 External Projects: Auditor General / OPPAGA / DFS

- ◆ AG Operational Audit (Exit/Coordinate response & 6-month)
Criminal History Record Checks AG2009-038 11/2008 Oct 2008- Nov 2008
- ◆ OPPAGA Sex Offender Review (Exit/Coordinate resp & 6-month)
Jessica Lunsford #09-10 2/2009 Oct 2008-Feb 2009
- ◆ AG – IG Quality Assessment Review (10/14–10/31, 1/27 exit)
AG2009-112 2/2009 Oct 2008-Feb 2009
- ◆ AG Federal Program Audit (Homeland Sec Grant) 12/2 exit
AG2009-144 3/2009 Status update 7/09 December 2008
- ◆ DFS DataCom Card Review (Aug, Oct – Dec worked w/auditor)
1/2009 Letter of Completion December 2008
- ◆ OPPAGA Cell Phone Survey (coordinate response w/IRM) February 2009

**2008-2009 HOURS WORKED BY OIG STAFF
(Excluding IG time worked and Leave and Holidays)**

Audits	2,379.50
Management Reviews	774.00
Ongoing Programs	934.75
Special Projects	404.50
External	152.00
Accreditation	3,582.25
Administrative	2,440.75
Training	167.50
Total Hours	10,835.25

PERCENTAGE OF TIME STAFF SPENT ON OIG ACTIVITIES



Goals and Mission for 2009-2010

The OIG will perform projects scheduled from a plan developed by the OIG after reviewing the Risk Assessment updated in June by each Executive Policy Board member. The topics with the highest risk ranking in each program were selected for the Annual Plan. Each audit will include activities to: assess the validity and reliability of data collected for relevant performance measures; examine customer service provided by the audited entity; and examine trends and data to determine the effectiveness and efficiency of the program. In addition, the OIG will examine any issue, program or function as directed by the Commissioner or as the need arises.

The emphasis this fiscal year will be to monitor, review and track the American Recovery and Reinvestment Act (ARRA) funds received by FDLE from the Federal government. The OIG will determine whether safeguards exist to ensure that ARRA funds are distributed and used for their intended purpose and required reports are submitted timely.

The OIG will continue to coordinate the tracking of customer complaints and their resolutions as required by the Florida Customer Service Standards Act. The SMA IIs and the Planning Manager will handle complaints for a week on a rotating basis.

The OIG will again be charged with the oversight of accreditation activities for the Commission on Accreditation for Law Enforcement Agencies (CALEA) and the Commission for Florida Law Enforcement Accreditation (CFA). When FDLE goes before the Commission and is reaccredited by CALEA and CFA in 2009/2010, the 3-year reaccreditation period begins again and compliance files will be built and maintained for the reassessments in 2012. The FDLE OIG is currently in the self assessment phase of the CFA Florida Inspectors General Accreditation process. Compliance files will be constructed for an onsite assessment review in May of 2010.

The IG will continue involvement in the Florida Inspector General, Institute of Internal Auditors, Tallahassee Association of Inspectors General, and CFA in the coming fiscal year, and will assist the Chief Inspector General's Office in carrying out its mission, goals and objectives.