



Florida Department of
Law Enforcement

Richard L. Swearingen
Commissioner

Office of Inspector General
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Ron DeSantis, *Governor*
Ashley Moody, *Attorney General*
Jimmy Patronis, *Chief Financial Officer*
Nikki Fried, *Commissioner of Agriculture*

September 28, 2020

Richard L. Swearingen, Commissioner
Florida Department of Law Enforcement
2331 Phillips Road
Tallahassee, FL 32302

Dear Commissioner Swearingen:

In accordance with Section 20.055(8), Florida Statutes, I am pleased to present the Florida Department of Law Enforcement (FDLE) Office of Inspector General's (OIG) Annual Report for Fiscal Year 2019-2020. This report summarizes the activities performed by this office based on its statutory obligations and the responsibilities assigned last fiscal year. Moreover, this report reflects the professionalism and dedication of the OIG members who were instrumental in these accomplishments.

During the 2019-2020 fiscal year, the OIG completed and/or worked on: two audits, one internal project, seven special projects, three follow-ups, and various administrative / oversight projects.

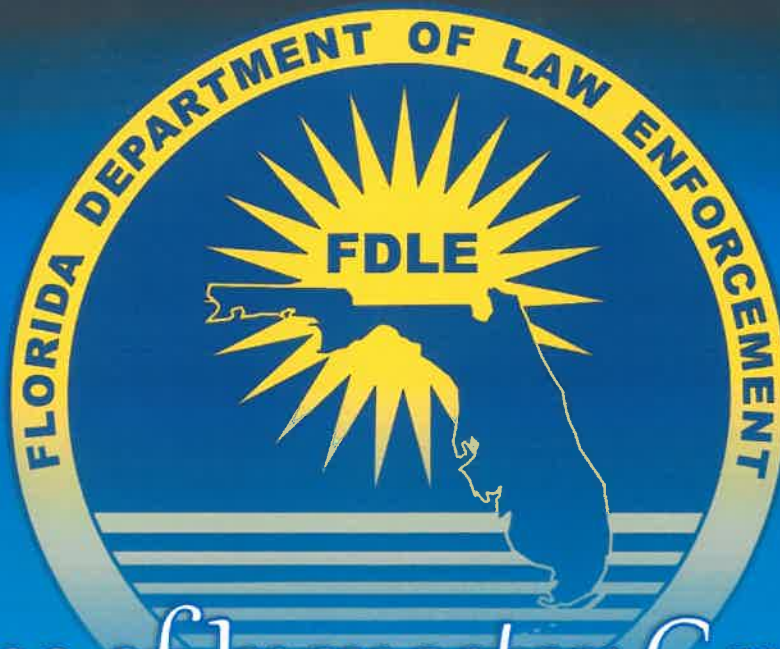
On behalf of the OIG staff, I would like to thank you for your continued support, as well as all FDLE members. The collaboration and assistance provided is not only essential but also much appreciated. We look forward to working closely with you and your leadership team as we continue our efforts to promote efficiency, accountability, and integrity within FDLE.

Sincerely,


Lourdes Howell-Thomas
Inspector General

Attachment

cc: Melinda Miguel, Chief Inspector General



Office of Inspector General

Annual Report To The Commissioner

Summary of Office of Inspector General Activities

For Fiscal Year 2019-2020

Lourdes Howell-Thomas
Inspector General

SEPTEMBER 2020



INTRODUCTION

The statutory role of the Office of Inspector General (OIG) is to provide a central point for coordination of and responsibility for, activities that promote accountability, integrity, and efficiency in the Department. Section 20.055, Florida Statutes (F.S.), requires each inspector general to prepare an annual report summarizing the activities of the office during the preceding state fiscal year (FY).

This report briefly summarizes the projects and activities conducted by the OIG during the reporting period, FY 2019-2020.

OIG MISSION

It is the mission of the OIG to assist the Florida Department of Law Enforcement (FDLE) by providing timely and professional auditing, consulting, and review services; and promoting accountability, integrity, economy, efficiency and effectiveness of the department's divisions, services and activities.

STATUTORY AUTHORITY

Per section 20.055(2), F.S., the specific duties and responsibilities of the OIG include:

- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the programs and operations of the agency.
- Conduct, supervise, and coordinate other activities carried out or financed by the agency to promote economy and efficiency, and 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 action; and report on the progress made in implementing corrective action.
- Advise in the development of performance measures, standards, and procedures for the evaluation of agency programs.
- Assess the reliability and validity of the information provided on performance measures and standards, and make recommendations for improvement.
- Review actions taken to improve program performance and meet program standards, and make recommendations for improvement.
- Ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities.



- Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies.
- Review rules relating to the programs and operations of the agency and make recommendations regarding their impact.
- Comply with the General Principles and Standards for Office of Inspector General as published and revised by the Association of Inspectors General.

ORGANIZATION

The OIG is under the direction of the Inspector General (IG) and organizationally aligned under the FDLE Commissioner. The IG is appointed by and reports directly to the Commissioner. Therefore, all members within the OIG are organizationally independent of other Departmental entities/programs subject to audit, evaluation, and investigation. As of June 30, 2020, the OIG was comprised of five positions.

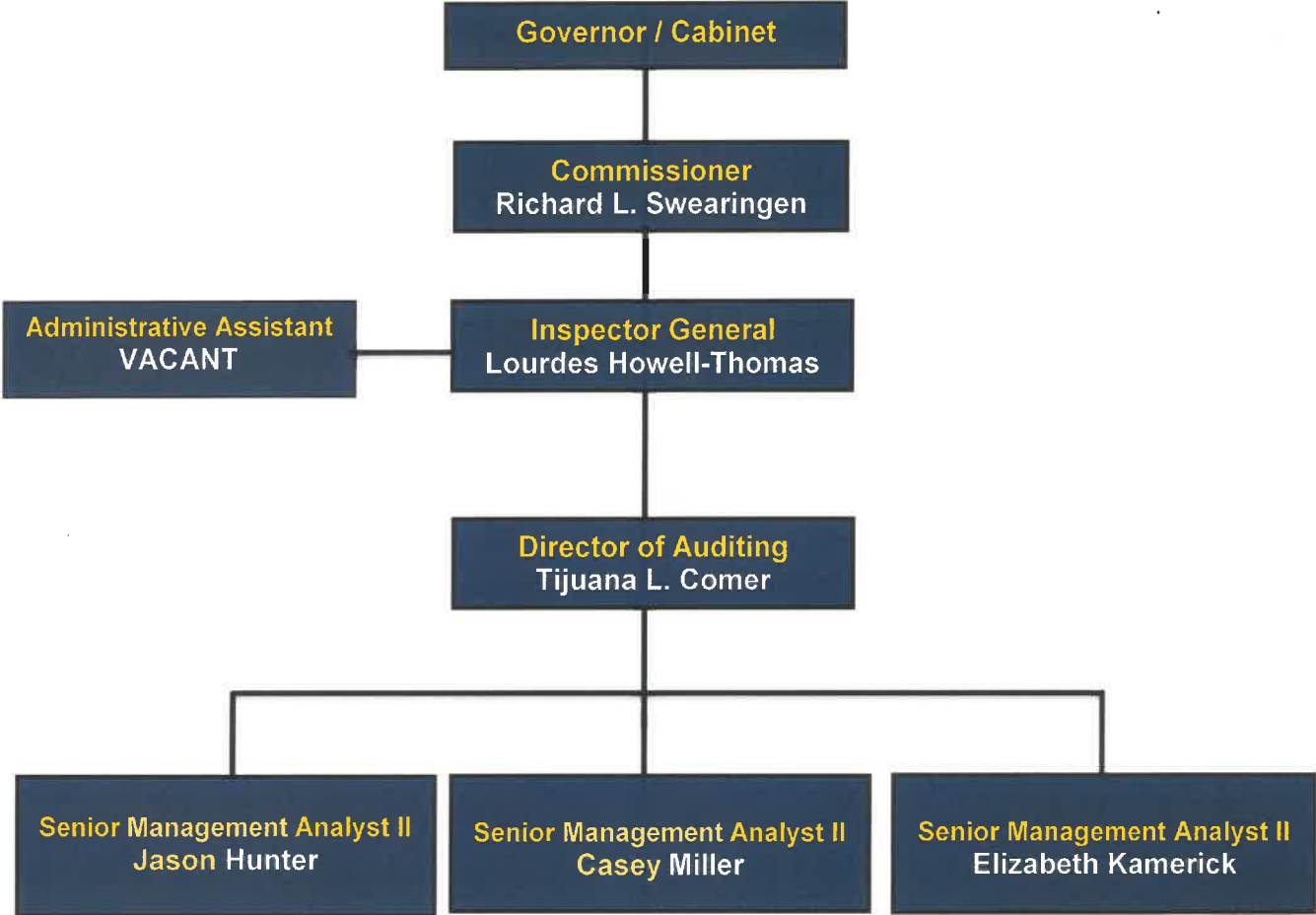
Audit and investigative work in the OIG are conducted in accordance with the *Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General (AIG). Audit engagements are also conducted in accordance with *Generally Accepted Government Auditing Standards (GAGAS)*, published by the United States Government Accountability Office.

The Audit function is supervised by the Director of Auditing (DOA), and provides independent, objective assurance and consulting services designed to add value and improve the Department's operations. In carrying out the auditing duties and responsibilities of the statute, the OIG reviews and evaluates internal controls necessary to ensure the fiscal accountability of the Department. The OIG conducts compliance, electronic data processing, and performance audits of the Department and prepares audit reports of findings. The Investigation function is supervised by the IG and is responsible for intake and evaluation of internal and citizen complaints received via postal mail, made to the Whistle-blower Hotline or via the online complaint form.



Florida Department of Law Enforcement

Office of Inspector General





STAFF QUALIFICATIONS

OIG members have a wide range of backgrounds and experience in a variety of disciplines including accounting, auditing, investigations, and program evaluation. OIG members continually enhance their professional skills by attending continuing education, maintaining professional certifications, and actively participating in a number of professional organizations.

TRAINING

Per GAGAS standards, OIG members must complete 80 hours of continuing professional education every two years that enhances the auditor's professional proficiency to perform audits.

PROFESSIONAL CERTIFICATIONS

OIG members collectively maintain the following certifications:

- Certified Inspector General
- Certified Inspector General Auditor (2)
- Certified Internal Auditor
- Florida Certified Contract Manager

During the reporting period, the Director of Auditing attended the Association of Inspectors General Institute and became a Certified Inspector General Auditor.

PROFESSIONAL AFFILIATIONS

Members of the OIG maintain membership or participation with the following organizations:

- National Association of Inspectors General (AIG)
- Florida Chapter of the Association of Inspectors General (FCAIG)
- The Institute of Internal Auditors, Inc. (IIA)
- Tallahassee Chapter of the Institute of Internal Auditors, Inc. (TCIIA)
- Commission for Florida Law Enforcement Accreditation (CFA)
- Property and Evidence Association of Florida (PEAF)



AUDIT ENGAGEMENTS

The purpose of the Audit Section is to help FDLE accomplish its objectives by providing management with independent and objective assurance and consulting reviews regarding risk management, internal control, and governance processes of financial, operational, information technology, and other relevant areas. Per section 20.055(6), F.S., each inspector general shall review and evaluate internal controls necessary to ensure the fiscal accountability of the state agency.

During FY 2019-2020, the following audit activities were completed or were in progress as of June 30, 2020:

Information and Evidence Funds Audit

IA-1617-01 – Final Report Issued: May 2020

- This project was initiated based on the FY 2016-2017 Annual Plan. The objectives of this audit were to determine if Information and Evidence Funds were issued and used in compliance with policies and procedures, and to identify any weak or non-existent internal controls and identify opportunities to improve the management of the fund.
- Based on work performed, this audit identified opportunities to improve accountability, enhance controls, and reduce the potential for fraud or misuse of agency funds. The final report identified eleven findings with recommendations. The specific details of the findings and recommendations were provided to management but are not disclosed in this report due to the confidential subject matter. Management agreed to all findings and 41 of the 43 recommendations. Corrective actions are being implemented.

Capitol Complex Building Access Card Program Audit

IA-1718-03 – In Progress

- This project was initiated based on the FY 2017-2018 Annual Plan. The objectives of this audit are to review the current access and screening protocols used to issue identification badges for the Capitol Complex facility. The review will also identify opportunities to improve the issuance of access cards. This audit was reassigned to a new auditor in December 2017. This report is in the final phase.



INTERNAL PROJECTS

Below is a summary of the internal projects conducted by the OIG during the reporting period:

Civil Asset Forfeiture

IP-1819-01 – In Progress

- Per section 932.7061, F.S., every law enforcement agency (LEA) shall submit an annual report to FDLE indicating whether the agency has seized or forfeited property under the Florida Contraband Forfeiture Act. FDLE shall submit an annual report to the Office of Program Policy Analysis and Government Accountability (OPPAGA) compiling the information and data in the annual reports submitted by the LEAs. The annual reports were due from the LEAs by December 1.

- For the 2018-2019 reporting period, the OIG received a total of 403 annual civil asset forfeiture reports:
 - 280 Police Departments;
 - 66 Sheriff's;
 - 18 University/Community College Police Departments;
 - 18 State Agencies; and
 - 21 State Attorneys.

Note: On July 30, 2020, the State of Florida Civil Asset Forfeiture Annual Report for FY 2018-2019 was submitted to OPPAGA.

OIG Accreditation

The OIG investigative function initially received accreditation from the Commission for Florida Law Enforcement Accreditation, Inc. (CFA) on February 3, 2011. Reaccreditation was awarded in 2014 and 2017. The OIG was scheduled for reaccreditation assessment in November 2019. A mock assessment was conducted on August 13, 2019. Upon conclusion of the assessment, a letter of intent to withdraw from the accreditation process was submitted on September 25, 2019. The CFA accepted the letter to withdraw from the accreditation process on November 13, 2019.



SPECIAL PROJECTS AND REVIEWS

Below is a summary of the special projects and reviews conducted by the OIG during the reporting period:

DAVID¹ MOU / Annual Certification Statement

SP-1920-01 – November 2019

- In accordance with the FY 2019-2020 Annual Plan, the OIG conducted a review of FDLE's compliance with the Driver and Vehicle Information Database (DAVID) Memorandum of Understanding (MOU) for Governmental Entity Access to DAVID, entered into with the Department of Highway Safety and Motor Vehicles (DHSMV).
- The MOU requires FDLE to submit an annual certification statement indicating compliance with the requirements of the MOU no later than 45 days after the anniversary date of the agreement. Based on audit work performed, the OIG determined FDLE complied with the DAVID MOU and the annual certification statement was submitted to DHSMV on November 5, 2019.

DAVID Data Exchange MOU / Annual Certification Statement

SP-1920-02 – November 2019

- In accordance with the FY 2019-2020 Annual Plan, the OIG conducted a review of FDLE's compliance with the DAVID MOU for Driver License And/Or Motor Vehicle Record Data Exchange, entered into with DHSMV.
- The MOU requires FDLE to submit an annual certification statement indicating compliance with the requirements of the MOU within 15 business days after the anniversary date of the agreement. Based on audit work performed, the OIG determined FDLE complied with the DAVID Data Exchange MOU and the annual certification statement was submitted to DHSMV on November 5, 2019.

Performance Measures Review

PM-1819-01 – In Progress

- Section 20.055, F.S., requires each state agency's OIG to perform a validity and reliability assessment of their agency's performance measures.
- The objectives of this review are to assess the reliability and validity of the information provided on performance measures and make recommendations for improvement, if appropriate.

¹ Driver And Vehicle Information Database (DAVID)



Single Audit Compliance Review

SA-1718 – August 2019

- In accordance with section 215.971, F.S., the OIG staff reviews single audit annual reports submitted by Department grant managers to ensure compliance with the Florida Single Audit Act.
- The OIG received single audit documentation for 19 grants administered during the FY 2017-2018 review cycle for the following divisions:
 - Criminal Justice Professionalism – Trust Fund Section
 - Business Support Program – Office of Criminal Justice Grants
 - Investigations and Forensic Science – Office of Policy Development and Planning

External Entity Background Check Process

SP-1819-03 – In Progress

- The objectives of this review are to determine the process for conducting background checks on external entities for granting access to the headquarters building (excluding the Tallahassee Regional Operations Center) and to determine if the process is consistency applied.

Internal Controls Review

SP-1819-04 – In Progress

- The objective of this review is to evaluate the adequacy of financial documentation maintained for an operation.

Department Policy Review

138 – In Progress

- The objective of this review is to identify compliance requirements within department policies.



PRIOR AUDIT FOLLOW-UP

Pursuant to statutory² requirements, the OIG conducted the following follow-up reviews to determine the status of corrective actions taken by management in response to internal and external audit reports:

INTERNAL AUDIT FOLLOW-UP

Information Security Audit (Eighteen-Month Follow-up)

FP-IA151602-18 – July 2019

- The objectives of this eighteen-month follow-up were to assess implementation of audit recommendations made in the OIG final report, *Information Security Audit* issued in January 2018, which contained three findings with recommendations. The follow-up concluded that management had taken corrective actions towards implementing the recommendations. One finding remains partially implemented. The open finding will be re-evaluated at a future date.

Information Security Audit (Final Follow-up)

FP-IA151602-26 – June 2020

- The objectives of this final follow-up were to assess implementation of audit recommendations made in the OIG final report, *Information Security Audit* issued in January 2018, which contained three findings with recommendations. The follow-up concluded that management had taken extensive corrective actions towards implementing the recommendations. The remaining finding was not fully implemented. This audit is administratively closed.

EXTERNAL AUDIT FOLLOW-UP

Auditor General Operational Audit (Six-Month Follow-up)

EX-AG2020-062-06 – June 2020

- The objectives of this six-month follow-up were to assess implementation of audit recommendations made by the Florida Auditor General in the final report, *Administration of Aircraft, Selected Information Technology Controls, and Prior Audit Follow-up* issued in November 2019. The audit report contained five findings with recommendations. The follow-up concluded that management had taken corrective actions towards implementing the recommendations. One finding was closed with management accepting the risk of partial implementation and four findings remain open. The open findings will be re-evaluated at a future date.

² Section 20.055(6)(h), F.S.



RISK ASSESSMENT AND ANNUAL PLAN

Pursuant to statutory³ requirements, the OIG conducted a risk assessment of FDLE operations. The OIG developed risk-based annual and long-term audit plans based on resource requirements and input from senior management. The audit plan guides our activities throughout the year and can be adjusted to meet management needs as priorities change and new risks are identified.

EXTERNAL COORDINATION

Pursuant to statutory⁴ requirements, the OIG is responsible for ensuring effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication.

During the reporting period, the OIG participated in coordination of the following audits conducted by the Florida Auditor General:

- *Administration of Aircraft, Selected Information Technology Controls, and Prior Audit Follow-up – Operational Audit*
Report No: 2020-062, issued November 2019
- *Statewide Financial Statements (SWFS) Audit*
In Progress

Additionally, OIG staff participated in coordination of reviews, audits, and monitoring visits with the following other external entities:

- The Florida Legislature's Office of Program Policy Analysis and Government Accountability
- Florida Department of Management Services
- Florida Division of State Technology (formerly known as Agency for State Technology)
- Florida Department of Financial Services
- United States Department of Justice
- United States Social Security Administration
- United States Department of the Treasury

Open Audit Findings

All significant recommendations described in previous annual reports have been implemented.

³ Section 20.055(6)(i), F.S.

⁴ Section 20.055(2)(g), F.S.



INVESTIGATIONS

During the reporting period, the OIG did not conduct any investigations.

CITIZEN ASSISTANCE

During the reporting period, the OIG received and responded to:

- **216** Customer Services calls for assistance; and
- **275** Civil Asset Forfeiture calls for assistance.
 - In addition, we received and responded to civil asset forfeiture requests for assistance via email correspondence.

OTHER OIG ACTIVITIES

During the reporting period, the OIG also conducted or participated in the following activities:

- Legislative Analysis
- Training Coordination
- Consultative Services
- Spanish Translations
- Executive Order #20-93 Department of Economic Opportunity Reemployment Assistance



**Office of Inspector General
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Tallahassee, FL 32302**

REPORT FRAUD, WASTE, and ABUSE

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