



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 30, 2021

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 2020-2021. 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.

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.

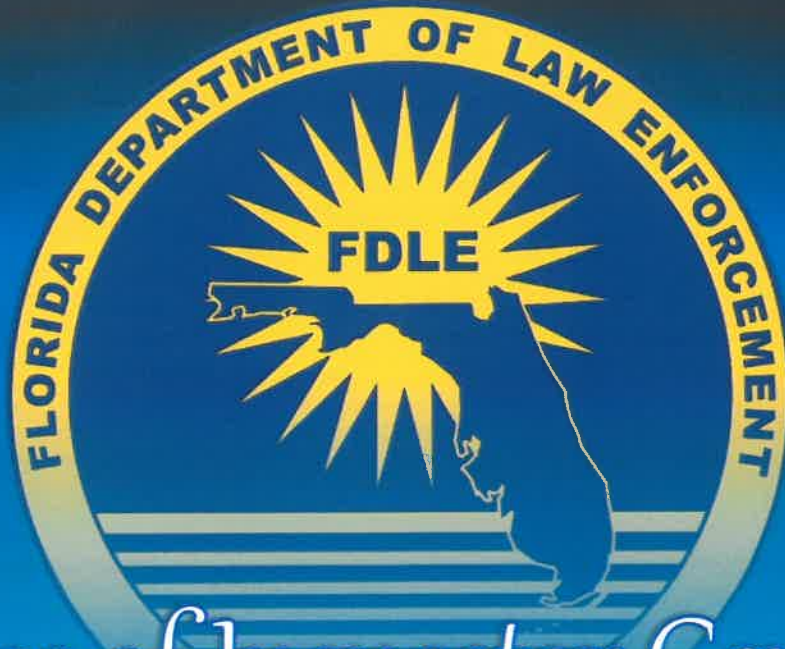
Sincerely,



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 2020-2021**

Lourdes Howell-Thomas  
Inspector General

SEPTEMBER 2021



## **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 2020-2021.

### **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

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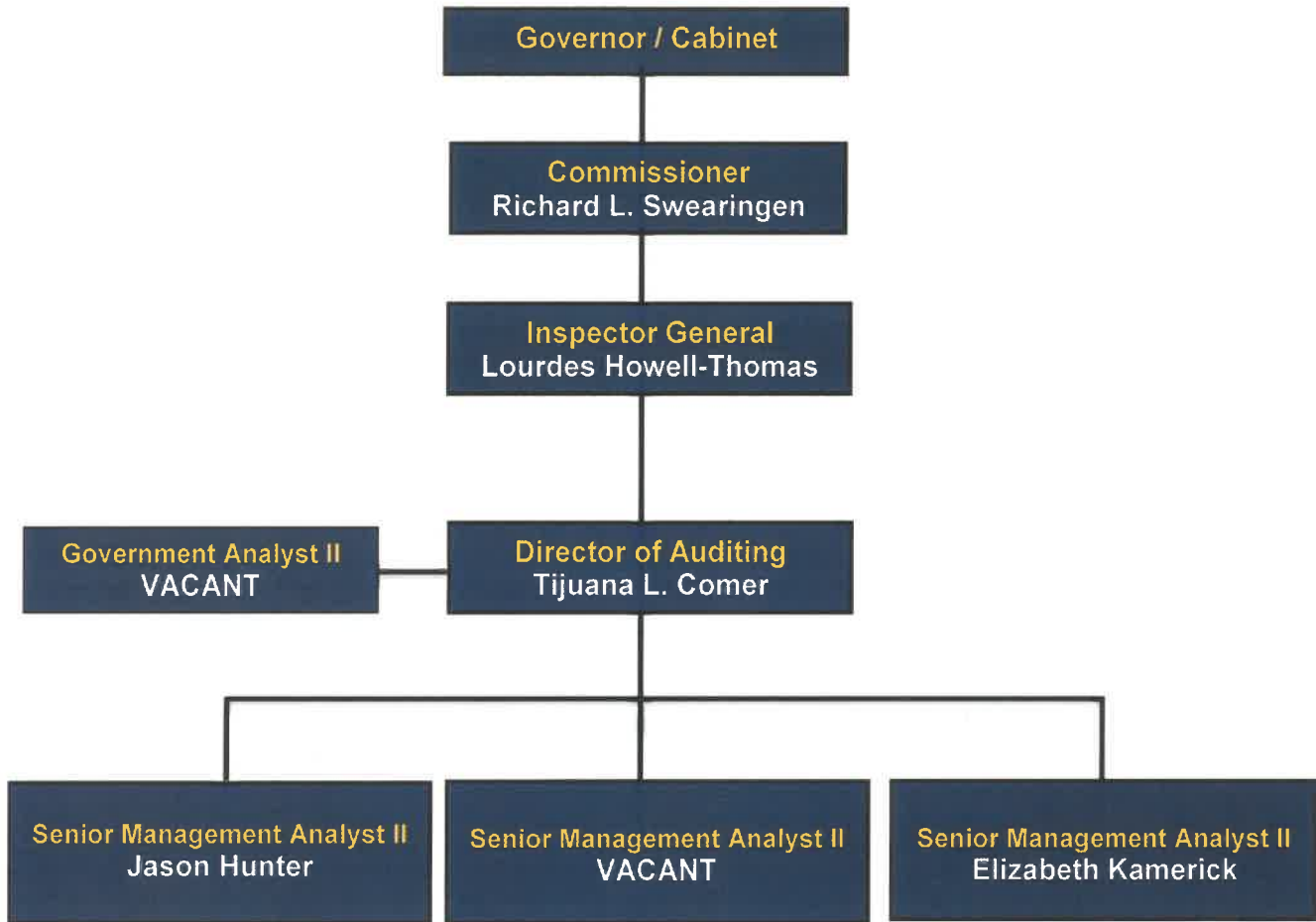
The OIG is under the direction of the Inspector General (IG) and organizationally aligned under the FDLE Commissioner. The IG is appointed by and reports directly to the Commissioner. Therefore, all members within the OIG are organizationally independent of other Departmental entities/programs subject 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**

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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)



## AUDIT ENGAGEMENTS

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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 2020-2021, the following audit activities were completed or were in progress as of June 30, 2021:

### **Capitol Complex Building Access Card Program Audit** IA-1718-03 – November 2020

- The objectives of this audit were to review the current access and screening protocols used to issue identification badges for the Capitol Complex facility. The review identified opportunities to improve the issuance of access cards. 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 with the findings. Corrective action are being implemented.

## INTERNAL PROJECTS

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

### **Civil Asset Forfeiture (FY 2018-2019) Reporting Cycle** IP-1819-01 – July 2020

- Per section 932.7061, F.S., the FDLE OIG submitted the State of Florida Civil Asset Forfeiture Annual Report for FY 2018-2019 to Office of Program Policy Analysis and Government Accountability (OPPAGA).

### **Civil Asset Forfeiture (FY 2019-2020) Reporting Cycle** IP-1920-01 – June 2021

- Per section 932.7061, F.S., the FDLE OIG submitted the State of Florida Civil Asset Forfeiture Annual Report for FY 2018-2019 to Office of Program Policy Analysis and Government Accountability (OPPAGA).



## SPECIAL PROJECTS AND REVIEWS

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

**DAVID<sup>1</sup> MOU for Governmental Entity Access to DAVID – Internal Control Attestation  
DAVID MOU for Driver’s License And/Or Motor Vehicle Record Data Exchange – Annual  
Certification Statement  
SP-2021-01 – September 2020**

- This special project evaluated internal controls governing the administration of the DAVID application.

**Single Audit Compliance Review  
SA-1819 – August 2020**

- Per section 215.97, F.S., the OIG staff reviewed single audit documentation for 16 grants submitted by Department grant managers to ensure compliance with the Florida Single Audit Act.

**Executive Order 20-44**

- In February 2020, Governor DeSantis issued Executive Order 20-44. The OIG coordinated with management to ensure timely submission of actions requested in the order, which directed state agencies to identify and submit a list of the following:
  - All entities named in statute with which the agency must form a sole-source, public-private agreement; and
  - All entities that through contract or other agreement with the State, annually received 50% or more of their budget from the State or from a combination of State and Federal funds.

**Supplementary Activities**

- Performance Measures (PM-1819-01)
- FDLE Policy Review (138)
- Administrative Research

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<sup>1</sup> Driver And Vehicle Information Database (DAVID)





## PRIOR AUDIT FOLLOW-UP

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Pursuant to statutory<sup>2</sup> 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:

### **Information and Evidence Funds Audit (Six-Month Follow-up)**

FP-IA161701-06 – Pending

- This six-month follow-up assesses the implementation of audit recommendations made in the OIG final report issued on May 8, 2020, which contained eleven findings with recommendations.

### **Capitol Complex Building Access Card Program Audit (Six-Month Follow-up)**

FP-IA171803-06 – Pending

- This six-month follow-up assesses the implementation of audit recommendations made in the OIG final report issued on November 2, 2020, which contained three findings with recommendations.

## RISK ASSESSMENT AND ANNUAL PLAN

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Pursuant to statutory<sup>3</sup> 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

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Pursuant to statutory<sup>4</sup> 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 coordinating the Federal Awards for FY 2019-2020 with the Florida Auditor General.

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 Financial Services
- United States Department of Justice

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<sup>2</sup> Section 20.055(6)(h), F.S.

<sup>3</sup> Section 20.055(6)(i), F.S.

<sup>4</sup> Section 20.055(2)(g), F.S.



### **Open Audit Findings**

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

## **EXTERNAL ASSESSMENTS**

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During the reporting period, the Auditor General conducted a quality assessment review of the Florida Department of Law Enforcement Office of Inspector General's internal audit activity pursuant to section 11.45(2)(i), F.S. as required every three years.

The Auditor General's report (Report No. 2021-215) was issued June 2021, and concluded that the quality assurance and improvement program related to the OIGS internal audit activity was adequately designed and complied with during the review period July 2019 through June 2020 to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by The Institute of Internal Auditors.

## **INVESTIGATIONS**

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

## **CITIZEN ASSISTANCE**

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

- **425** Customer Services calls for assistance.
  - In addition, we received and responded to customer service requests for assistance via email correspondence.
  
- **255** 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**

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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
- Coronavirus Aid, Relief, and Economic Security (CARES) Act Oversight
- Computer Security Incident Response Team



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**REPORT FRAUD, WASTE, and ABUSE**

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