

Fiscal Year
2021-2022

Annual Report



Lourdes Howell-Thomas
Inspector General



Florida Department of
Law Enforcement

J. Mark Glass
Commissioner

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

September 30, 2022

J. Mark Glass, Commissioner
Florida Department of Law Enforcement
2331 Phillips Road
Tallahassee, FL 32302

Dear Commissioner Glass:

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 2021-2022. This report summarizes the activities performed by this office based on its statutory obligations, procedural requirements and other responsibilities. Moreover, this report reflects the professionalism and dedication of the OIG members who were instrumental in these accomplishments.

I look forward to working closely with you and your leadership team as we continue our efforts to promote efficiency, accountability, and integrity within FDLE. On behalf of the OIG team, I express our gratitude for your support.

Sincerely,



Lourdes Howell-Thomas
Inspector General

LHT/tc

Attachment

cc: Melinda Miguel, Chief Inspector General

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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 (s.) 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 summarizes the projects and activities conducted by the OIG during the reporting period, FY 2021-2022.

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 s. 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

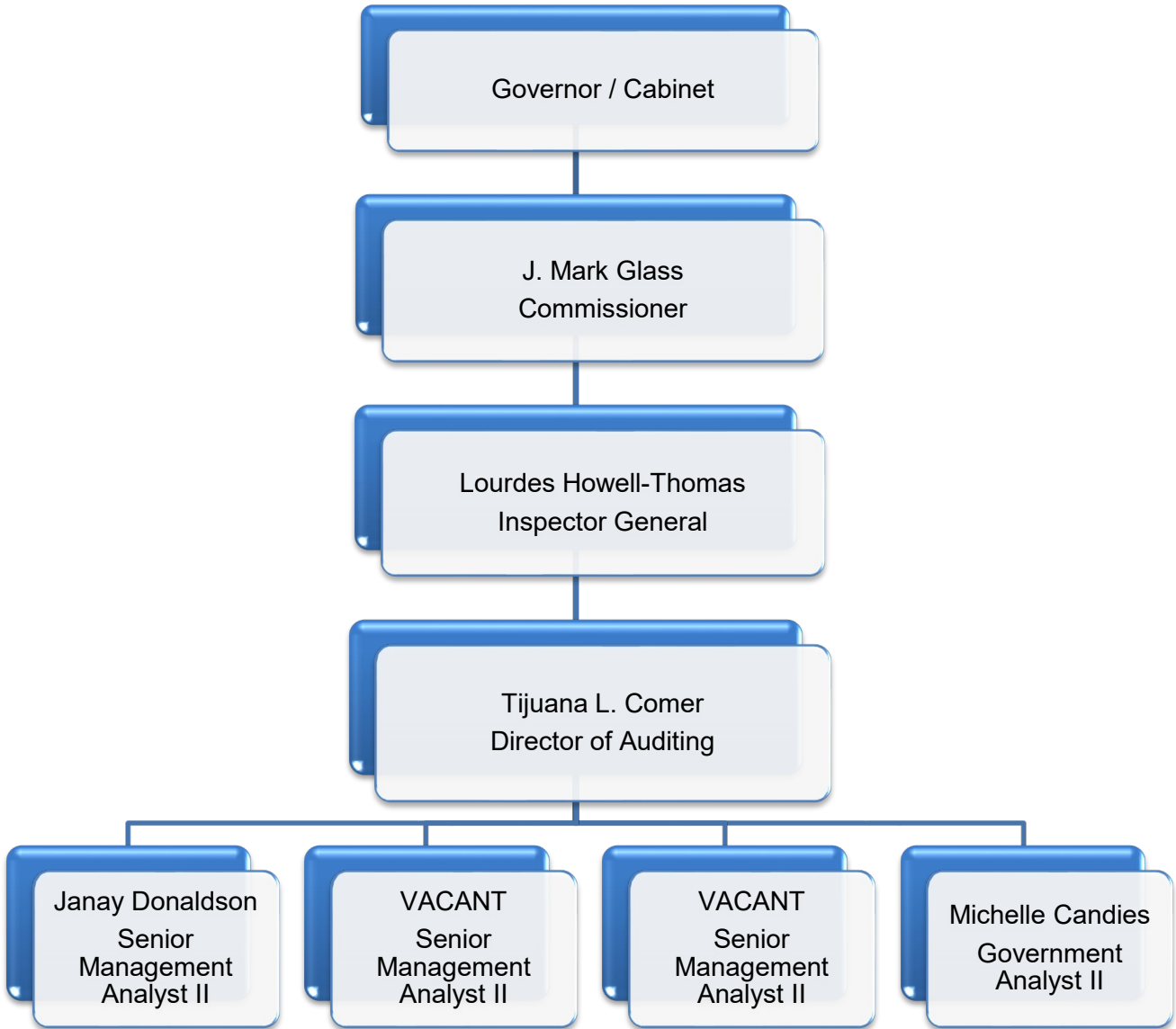
The OIG is under the direction of the Inspector General (IG) and organizationally aligned under the FDLE Commissioner. The IG is appointed by and reports directly to the Commissioner. Therefore, all members within the OIG are organizationally independent of other Departmental programs subject to audit, evaluation, and investigation. As of June 30, 2021, the OIG was comprised of six 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 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 Whistleblower Hotline or via the online complaint form.



Office of Inspector General Organizational Chart



During the fiscal year, a vacant SMA II position was filled in September 2021 and the newly created part-time GA II position was filled January 2022. In addition, two other SMA II positions became vacant in February 2022 and April 2022 respectively. These positions are currently anticipated to be filled during the next fiscal year.

STAFF QUALIFICATIONS

The OIG staff collectively possess undergraduate and graduate degrees in a variety of disciplines including Accounting, Business Administration, Criminology, Public Administration, Biology and Finance. 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 (2)
- Certified Inspector General Auditor (2)
- Certified Internal Auditor
- Florida Certified Contract Manager (3)
- Associate Professional in Insurance Regulation

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)
- Information Systems Audit and Control Association (ISACA)



AUDIT ENGAGEMENTS

The purpose of the Audit Section is to assist FDLE in accomplishing its objectives by providing management with independent and objective assurance and consulting reviews regarding risk management, internal control, and governance processes. Per s. 20.055(6), F.S., each inspector general shall review and evaluate internal controls necessary to ensure the fiscal accountability of the state agency.

The following audit activities were completed or were in progress during the reporting period:

Contracts Audit

IA-2122-02 – May 2022

- The objective of this audit was to satisfy the requirements of House Bill 1079, passed during the 2021 Legislative Session, which amended s. 287.136, F.S. The legislation requires agency inspectors general to conduct periodic, risk-based compliance audits of all contracts executed by an agency for the preceding three years. The scope of this review focused on FDLE contracts and purchase orders executed July 1, 2018 through June 30, 2021. In addition, the audit scope included an analysis of records to detect potentially fraudulent activity.

The following recommendations were made:

Finding 1: The quarterly report required by Section 287.057(6), F.S., was not submitted to DMS

- **Recommendation (1):** Report to DMS the four contracts identified in this audit procured under Section 287.057(6), F.S.; and
- **Recommendation (2):** Create a process to submit the quarterly report to DMS.

Finding 2: Four contracts were entered into FACTS with inaccurate methods of procurement

- **Recommendation (1):** Create a written procedure in the General Services Manual for entering contract information into FACTS; and
- **Recommendation (2):** Include in procedure a process for the verification of contract information entered into FACTS.

- Management agreed to all findings and indicated in their response, that corrective action had been taken on the two findings. Prior to the issuance of the report, OIG staff verified the recommendations were implemented. The two findings are closed.

Cybersecurity Continuous Security Monitoring Audit

IA-2122-01 – Pending

- The objective of this confidential audit was to evaluate the Information Technology Services Division's compliance with the eight domains of the Security Continuous Monitoring category within the Detect Function of Chapter 60GG-2.004, Florida Administrative Code. The scope of this audit includes current agency cybersecurity continuous monitoring policies, procedures, activities, and processes.

PRIOR AUDIT FOLLOW-UP

The following follow-up reviews were completed to determine the status of corrective actions taken by management in response to internal audit reports during the reporting period.

Information and Evidence Funds Audit (Follow-up)

FP-IA161701-06 – August 2021

- This follow-up assessed the implementation of audit recommendations made in the final report issued on April 28, 2020, which contained 11 findings with recommendations. The audit follow-up concluded that management has taken corrective action towards implementing the recommendations. Of the 11 findings, one was closed and ten remain open with six findings partially implemented.

Capitol Complex Building Access Card Program Audit (Follow-up)

FP-IA171803-06 – August 2021

- This follow-up assessed the implementation of audit recommendations made in the final report issued on November 2, 2020, which contained three findings with recommendations. The audit follow-up concluded that management has taken corrective action towards implementing the recommendations. Of the three findings, two were closed and one finding remains open, which was partially implemented.



CIVIL ASSET FORFEITURE

Pursuant to s. 932.7061, F.S., every law enforcement agency shall submit an annual report to the FDLE by December 1, indicating whether the agency has seized or forfeited property under the Florida Contraband Forfeiture Act documenting the receipts and expenditures. The 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 law enforcement agencies. The OIG is the responsible party for the collection of the annual reports and reporting to OPPAGA.

Key Facts:

The OIG, in conjunction with the FDLE Information Technology Services Division, created a web application for the collection of the Law Enforcement Agency annual reports.

Key Facts:

The OIG continuously evaluates the system by testing the application to identify improvements in user capabilities. Annually, the website is updated to enhance features within the system to improve its functionality.

Key Facts:

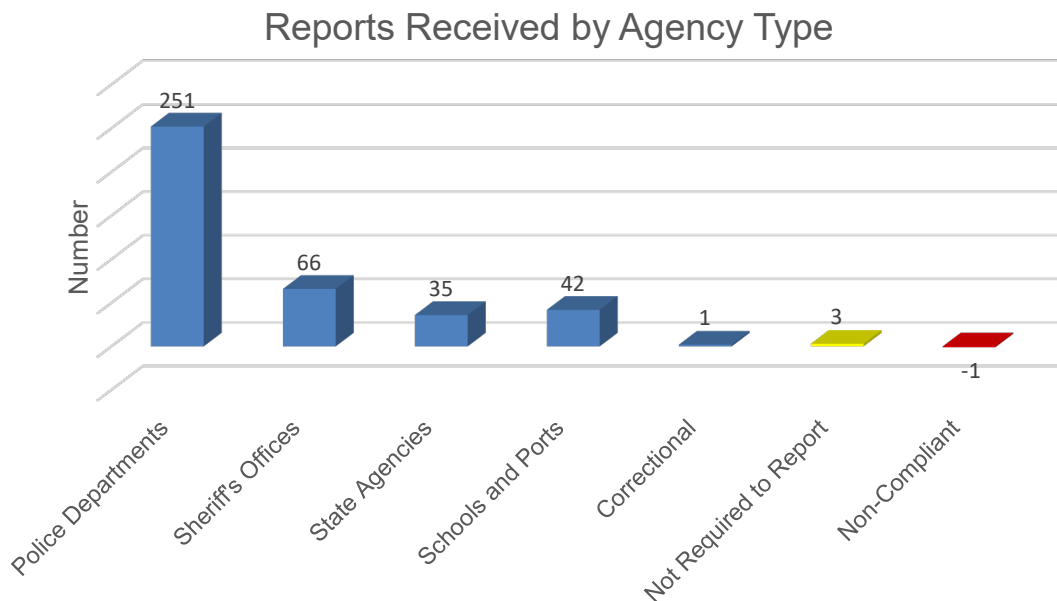
The OIG developed and maintains the Law Enforcement Agency Manual and Frequently Asked Questions as guides to assist with use of the application.

The screenshot shows the login interface for the FDLE Civil Asset Forfeiture Reporting system. At the top is the FDLE logo (Florida Department of Law Enforcement) and the title "Civil Asset Forfeiture Reporting". Below this is a "Login" button with a lock icon. There are two input fields: "User ID" and "Password". A blue "Login" button is positioned below the fields. At the bottom of the login area are links for "Forgot Password", "Change Password", and "First Time User". The footer contains the contact information for the Florida Department of Law Enforcement: Phone: (850) 410-7228 and Email: ForfeitureReports@fdle.state.fl.us.

Civil Asset Forfeiture (FY 2020-2021) Reporting Cycle

IP-2122-01 – June 2022

- The FDLE Criminal Justice Professionalism Division, Officer Records Section identified a total of **433** active law enforcement agencies as of October 1, 2021. Of the 433 agencies, 37 agencies were not required to comply with the reporting requirement as they did not employ full-time law enforcement officers. A total of **396** agencies were required to comply with s. 932.7061, F.S.
- The 60-day grace period for law enforcement agencies to submit their report expired on February 7, 2022. The OIG notified the office of the Chief Financial Officer at the Department of Financial Services (DFS) of twenty-three law enforcement agencies that failed to submit an annual report by the prescribed deadline in accordance with s. 932.7062, F.S. As of June 4, 2022, one law enforcement agency failed to submit the annual report.
- A total of **398** annual reports, which included reports from three additional agencies not required to report, were submitted to FDLE. On June 30, 2022, the OIG submitted the FDLE Annual Report to OPPAGA.



- The OIG received and responded to **185** Civil Asset Forfeiture calls for assistance.
 - In addition, we received and responded to civil asset forfeiture requests for assistance via email correspondence.

SPECIAL PROJECTS AND REVIEWS

The following special projects and reviews were completed or were in progress during the reporting period:

Department of Highway Safety and Motor Vehicles Compliance Audits

The Department has memoranda of understanding (MOU) with the Florida Department of Highway Safety and Motor Vehicles (DHSMV) regarding accessing databases. The OIG evaluated internal controls governing the applications to determine compliance with the terms and agreements identified in each of the memorandums.

- Governmental Entity Access to Driver and Vehicle Information Database MOU
 - SP-2122-01
 - Annual Certification Statement Signed – November 2021
- Driver's License And/Or Motor Vehicle Record Data Exchange MOU
 - SP-2122-01
 - Annual Certification Statement Signed – November 2021
- Access to Biometric Facial Analysis System MOU
 - SP-2122-02
 - Annual Certification Statement Signed – January 2022

Single Audit Compliance Reviews

SA-1920 – August 2021

- S. 215.97, F. S., requires that a copy of the recipient's financial reporting package be filed with the state awarding agency and the Auditor General. The OIG staff reviews single audit documentation submitted by Department grant managers.

FDLE Investigative Operations Procedures – Undercover Operations

124 – Pending

- In accordance with Department procedures, the OIG is conducting a review of the case financial documentation.

Capitol Police Off-Site Mail Screening Center Review

MR-2223-01 – Pending

- Management review of the off-site mail screening center.

Information & Evidence Funds Consulting Project

124 – Pending

- Management requested the OIG conduct a cursory review of the draft procedure and draft manual to determine if departmental revisions are in alignment with the audit recommendations identified in the final report.

RISK ASSESSMENT AND ANNUAL PLAN

Pursuant to s. 20.055(6)(i), F.S., 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.



INVESTIGATIONS

During the reporting period, the OIG received one complaint that was evaluated for whistleblower consideration. It was determined that the complaint did not meet the requirements of the whistleblower statute. The case was referred the Office of Executive Investigation for review.



EXTERNAL COORDINATION

Pursuant to s. 20.055(2)(g), F.S., 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.

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

- Auditor General
 - Information Technology Survey
- Office of Program Policy Analysis and Government Accountability
 - Sex Offender Registration and Monitoring Triennial Review
 - Involuntary Inpatient Placement
 - Annual Study Sexual Exploitation
 - Prostitution Database Review
 - House Bill No. 1: Combating Public Disorder
 - Human Trafficking Review
- Florida Department of Financial Services, Bureau of Risk Financing and Loss Prevention
- United States Department of Justice – Office of Civil Rights
- United States Department of Justice – Federal Bureau of Investigation
 - CJIS Advisory Board: 2018 NSOR and ITS Audits
 - CJIS 2022 Audits
 - N-Dex Audit
 - NCJITS Audit
 - NCIC Audit
 - NGI Audit
 - NSOR Audit
 - NICS Audit
 - ITS Audit

EXTERNAL ASSESSMENTS

During the reporting period, the Auditor General performed an operational audit of the Florida Department of Law Enforcement agency activity pursuant to s. 11.45, F.S. The audit is pending completion.

OTHER OIG ACTIVITIES

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

- Legislative Analysis
- Consultative Services
- Computer Security Incident Response Team
- Training Coordination

CITIZEN ASSISTANCE

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

- **817** Customer Services calls for assistance.
 - In addition, we received and responded to customer service requests for assistance via email correspondence.
- **11** Spanish Translation calls for assistance.
 - In addition, the IG is the agency designee for Spanish-speaking Open Government Contact.
- **1** Spanish Document Translation



CONTACT US



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2331 Phillips Road
Tallahassee, FL 32302



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Whistleblower's Hotline:
(850) 410-7240



<http://www.fdle.state.fl.us/OIG>



Report Fraud, Waste or Abuse:
OIGReportFraud@fdle.state.fl.us

Civil Asset Forfeiture Assistance:
ForfeitureReports@fdle.state.fl.us

