

Fiscal Year
2022-2023

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*
Wilton Simpson, *Commissioner of Agriculture*

September 29, 2023

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 2022-2023. 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.

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 2022-2023.

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 full-time positions and one part-time position.

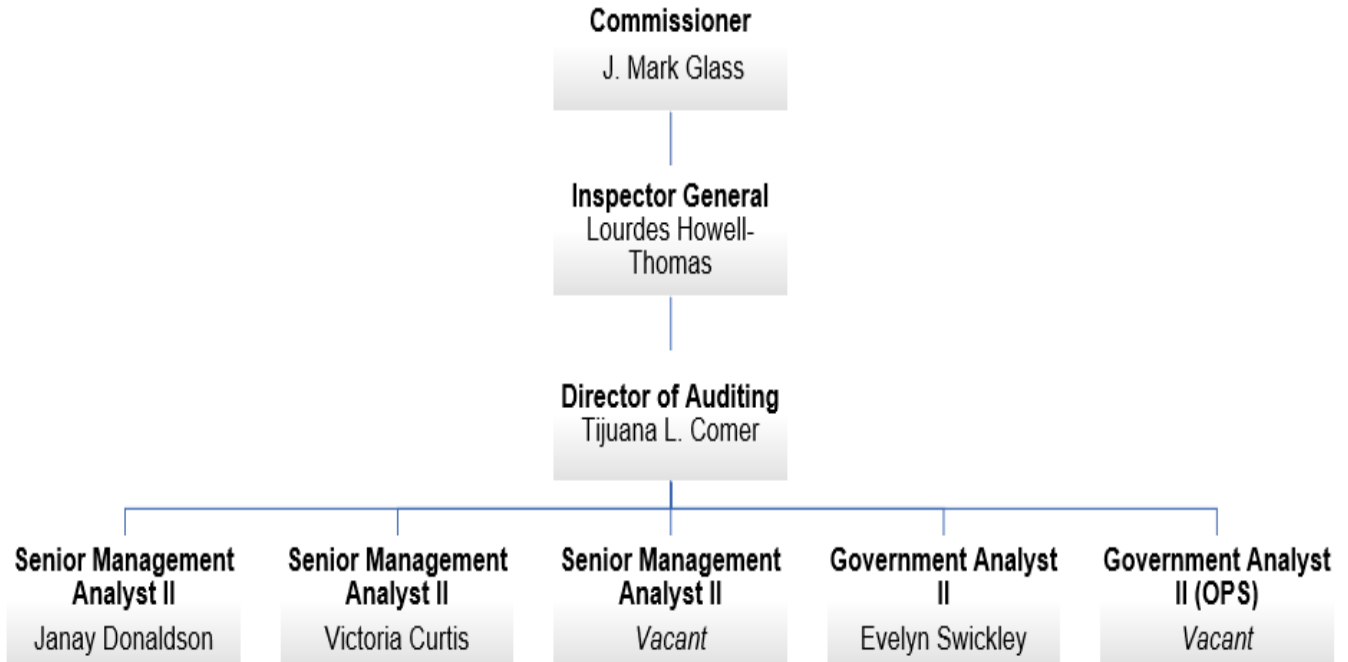
Audit and investigative work in the OIG are conducted in accordance with the *Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General (AIG). Audit engagements are conducted in accordance with *Generally Accepted Government Auditing Standards (GAGAS)*, 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 2022-2023 fiscal year, The OIG was allocated six full-time positions and one part-time OPS position: Inspector General, Director of Auditing, three Senior Management Analysts (SMA) II, and two Government Analysts (GA) II. One SMAII position was filled for the entire 2022-2023 fiscal year. The second SMAII position was filled in May of 2023. The third SMAII position remained vacant for the entire 2022-2023 fiscal year, despite multiple attempts to fill. In March 2023, a full-time GAI position was transferred from another Division. The OPS part-time GAI position was vacated in October 2022 and remained vacant through the end of the fiscal year

STAFF QUALIFICATIONS

The OIG staff collectively possess undergraduate and graduate degrees in a variety of disciplines including Accounting, Business Administration, Criminology, Criminal Justice, and Biology. 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. All OIG staff met this requirement for the 2022-2023 fiscal year.

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 (2)

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:

Cybersecurity Continuous Security Monitoring Audit IA-2122-01 – June 2023

- 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. Six findings were identified with 19 recommendations. Management agreed to all recommendations and are taking corrective actions.

PRIOR AUDIT FOLLOW-UPS

The following follow-up reviews were completed to determine the status of corrective actions taken by management in response to audits findings and recommendations during the reporting period.

Department of Law Enforcement, Office of Executive Investigations, Selected Administrative Activities, and Prior Audit Follow-Up Operational Audit, Report No. 2023-075– Six-month Follow-up

- A six-month Follow-up was conducted to assert the status of the eight findings with recommendations identified in the AG Operational Audit report. Management is in process of implementing corrective actions on four of the findings. The other four findings are closed.

Florida Department of Financial Services, Bureau of Risk Financing and Loss Prevention

- A follow-up on the Florida Department of Financial Services, Bureau of Risk Financing and Loss Prevention report was started. As of June 30, 2023, management response was pending.



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) with the text "Civil Asset Forfeiture Reporting" below it. The login form includes a "Login" button with a lock icon, a "User ID" input field, a "Password" input field, and a blue "Login" button. Below the form are links for "Forgot Password", "Change Password", and "First Time User". At the bottom, contact information for the Florida Department of Law Enforcement is provided: Phone: (850) 410-7228, Email: ForfeitureReports@fdle.state.fl.us.

Civil Asset Forfeiture (FY 2021-2022) Reporting Cycle

IP-2223-01 – Pending

- The FDLE Criminal Justice Professionalism Division, Officer Records Section identified a total of **402** active law enforcement agencies as of October 3, 2022. Of the 402 agencies, nine agencies were not required to comply with the reporting requirement as they did not employ full-time law enforcement officers. A total of **393** 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 13, 2023. The OIG notified the office of the Chief Financial Officer at the Department of Financial Services (DFS) of forty-four law enforcement agencies that failed to submit an annual report by the prescribed deadline in accordance with s. 932.7062, F.S. As of May, 8 2023, four law enforcement agencies had failed to submit the annual report.
- A total of **392** annual reports, which included reports from three agencies identified as not required to report, were submitted to FDLE. As of June 30, 2023, the FDLE Annual Report to OPPAGA was pending.
- The OIG received and responded to **264** Civil Asset Forfeiture emails and/or calls for assistance.



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-22223-01
 - Annual Certification Statement Signed – November 2022
- Driver's License And/Or Motor Vehicle Record Data Exchange MOU
 - SP-22223-02
 - Annual Certification Statement Signed – April 2023
- Access to Biometric Facial Analysis System MOU
 - SP-22223-03
 - Annual Certification Statement Signed – March 2023

Protective Operations Storage Room Inventory - Pending

SP-22223-01

- The objectives of this project are to conduct and inventory of the files and identify opportunities for improvement.

GCOM CCH Contract Review - Pending

SP-22223-02

- The objectives of this project are to review documentation relating the GCOM contract for the upgrade of the Computerized Criminal History system to identify opportunities for improvement.

POS Procurement Review - Pending

SP-22223-03

- The objective of this project is to review documentation to identify opportunities for improvement.

Anonymous Email Review – April 2023

SP-22223-04

- The objectives of this project were to review the emails submitted to the Anonymous Inbox to determine if corrective actions were taken. All emails had been addressed or were forwarded to management for awareness and action as appropriate.

FY 22-23 Summary Review – May 2023

SP-2223-05

- At the request of the Office of Criminal Justice Grants, our office initiated a review into requests for reimbursement from a grant recipient. This project is being completed by the Office of Executive Investigations.

Civil Assets Statistics Review – April 2023

SP-2223-06

- At the commissioners' request, a summary was prepared documenting the history and statistics of the civil asset forfeiture program within the OIG.

FDLE Operations Case Review - Pending

SP2223-07

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

Single Audit Compliance Reviews - Administratively Closed

SA-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.

Capitol Police Off-Site Mail Screening Center Review - Pending

MR-2223-01

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

Information & Evidence Funds Consulting Project - Administratively Closed

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- 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 two complaints that were evaluated for whistleblower consideration. It was determined that the complaints did not meet the requirements of the whistleblower statute. The cases were referred to 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
 - Independent Living Services (ILS) Review
 - Involuntary Inpatient Placement
 - Annual Study Sexual Exploitation
 - Prostitution Database Review
 - Excessive Noise from Motor Vehicle and Motorcycle Exhaust Systems
 - Opioids Research
 - Commercial Sexual Exploitation of Children
 - Florida's Pretrial Programs
 - Human Trafficking Review
 - Sex Offender and Predatory Registry

EXTERNAL ASSESSMENTS

During the reporting period, the Auditor General completed the Operational Audit of the Florida Department of Law Enforcement, Office of Executive Investigations, Selected Administrative Activities, and Prior Audit Follow-Up. Audit report No. 2023-075 identified eight findings. Management agreed with all findings.

During the reporting period, the Auditor General also started an Information Technology Operational Audit. This audit is pending completion.

OTHER OIG ACTIVITIES

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

- Legislative Analysis
- Legislative Budget Request
- Consultative Services
- Computer Security Incident Response Team
- Hiring
- Safety Committee
- Procedures Revisions
- Training Coordination
- Schedule IX
- Line Inspections
- Filling Public Records Request

CITIZEN ASSISTANCE

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

- **1,574** Customer Services emails and/or calls for assistance.
- **Eight** Spanish Translation calls for assistance.
 - In addition, the IG is the agency designee for Spanish-speaking Open Government Contact.



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

