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DEPARTMENT OF LAW ENFORCEMENT

Office of Executive Investigations, Selected Administrative Activities, and Prior Audit Follow-Up



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Auditor General

Executive Director of the Department of Law Enforcement

The Department of Law Enforcement is established by Section 20.201, Florida Statutes. The head of the Department is the Governor and Cabinet. The Executive Director of the Department is appointed by the Governor, subject to a majority vote of the Governor and Cabinet, with the Governor on the prevailing side. The appointment is subject to confirmation by the Senate. Richard L. Swearingen served as Executive Director during the period of our audit.

The team leader was Duarkis Fernandez, CPA, and the audit was supervised by Melisa Hevey, CPA.

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DEPARTMENT OF LAW ENFORCEMENT

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SUMMARY

This operational audit of the Department of Law Enforcement (Department) focused on the Office of Executive Investigations and selected administrative activities. The audit also included a follow-up on Findings 3 through 5 noted in our report No. 2020-062. Our audit disclosed the following:

Office of Executive Investigations

Finding 1: Contrary to State law, the Department had assigned certain statutory complaint handling and investigation responsibilities to the Office of Executive Investigations Customer Service Unit and Professional Standards Unit, rather than the Office of Inspector General.

Finding 2: The Department's system for tracking customer complaints and the resolution of those complaints needs improvement.

Finding 3: Department records did not always adequately evidence that Professional Standards Unit reviews and internal investigations were conducted in accordance with Department policies, Professional Standards Unit procedures, professional standards, and State law.

Information Technology Controls

Finding 4: As similarly noted in our report No. 2020-062, the Department did not always timely remove Automated Investigative Management System (AIMS) user access privileges upon an employee's separation from Department employment.

Finding 5: Department information technology (IT) access privilege controls for the Internal Affairs and Professional Standards application (IAPro) need enhancement to better prevent and detect inappropriate access.

Finding 6: Certain security controls related to IAPro user authentication need improvement to ensure the confidentiality, integrity, and availability of Department data and IT resources.

Administrative Activities

Finding 7: The Department did not always timely post contract information to the Florida Accountability Contract Tracking System in accordance with State law.

Finding 8: Department recordkeeping related to the destruction of surplus computer hard drives needs improvement.

BACKGROUND

Pursuant to State law,[1] the mission of the Department of Law Enforcement (Department) is to promote public safety and strengthen domestic security by providing services in partnership with local, State, and Federal criminal justice agencies to prevent, investigate, and solve crimes while protecting Florida's citizens and visitors. In carrying out this mission, the Department is charged with delivering investigative, forensic, information, training, and protective services to the State's criminal justice community. The Department provides these services through five divisions: Executive Direction and Business Support; Criminal Investigations and Forensic Science; Criminal Justice Information; Criminal Justice Professionalism; and the Florida Capitol Police. For the 2021-22 fiscal year, the Legislature appropriated approximately $314 million to the Department and authorized 1,930 positions.[2]

The Department is accredited by the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA), the Commission for Florida Law Enforcement Accreditation (CFA), and the ANSI National Accreditation Board (ANAB). CALEA and the CFA are independent reviewing authorities that develop law enforcement standards and have established an accreditation process through which law enforcement agencies can voluntarily demonstrate that they meet professionally recognized criteria for excellence in management and service delivery. Accreditation by ANAB required the Department to demonstrate that its forensic operations and management system met internationally accepted laboratory requirements and practices.

FINDINGS AND RECOMMENDATIONS

OFFICE OF EXECUTIVE INVESTIGATIONS

The Department, Office of Executive Investigations (OEI), is responsible for reviewing, referring, and investigating complaints received from the Executive Office of the Governor, citizens,[3] inmates, Inspector General offices, law enforcement agencies, and administrative agencies. The OEI reports to the Office of the Executive Director and is comprised of four units: the Customer Service Unit, the Professional Standards Unit, the Public Corruption Unit, and the Background Investigations Unit. As of December 31, 2021, the Department employed 1,705 members[4] Statewide, including 460 sworn members.

Department policy[5] designated the OEI as the clearinghouse for complaints received by the Department, including those concerning Department members and services. Department procedures[6] required the Customer Service Unit to review, refer, and respond to all complaints and correspondence addressed to

[1] Chapter 943, Florida Statutes.

[2] Chapter 2021-36, Laws of Florida.

[3] The Department defined a citizen complaint as any statement, verbal or in writing, provided to the Department by a citizen indicating that a situation was unsatisfactory or unacceptable.

[4] Pursuant to Department Policy 3.4, *Standards of Member Conduct*, members are all personnel employed by the Department, including those employed under Other Personal Services terms, interns, and others as identified by the appropriate Special Agent in Charge or Division Director, as well as contract employees working in a Department facility.

[5] Department Policy 2.1, *Customer Service*.

[6] Department, OEI Standard Operating Procedure CSU 1.0, *General Operations Customer Service Unit/Business Support*.

the Department. The Customer Service Unit categorized complaints and correspondence under umbrella cases recorded as investigative reports[7] in the Automated Investigation Management System (AIMS). According to Department management, approximately 90 percent of the investigative reports recorded in AIMS during the period July 2020 through December 2021 were complaint-related and 10 percent were correspondence-related. Table 1 summarizes, by source or type of complaint or correspondence, the number of investigative reports recorded by the Customer Service Unit in AIMS during the period July 2020 through December 2021.

Table 1
Customer Service Unit
Investigative Reports Recorded in AIMS
July 2020 Through December 2021

Source or Type of Complaint or Correspondence	Number of Investigative Reports
Executive Office of the Governor	372
Citizen	3,260
Department Service-Related	9
Inmate	1,012
Election-Related	128
Total	**4,781**

Source: Department records.

Department policies and procedures[8] required the Professional Standards Unit to review or investigate all complaints received that alleged a member had violated law, rule, policy, procedure, or otherwise had failed to conduct themselves in a manner expected of Department employees. The Professional Standards Unit recorded complaint cases in its electronic record management system, the Internal Affairs and Professional Standards application (IAPro). The Professional Standards Unit divided complaints into two case classifications:

- Internal investigation cases, which consisted of full internal investigations related to internal complaints and at-fault vehicle accidents.
- Review cases, which included or involved citizen complaints, not-at-fault vehicle accidents, preliminary inquiries, State property damage, vehicle damage, and use of force.

Table 2 summarizes, by complaint case classification, the number of complaint cases recorded by the Professional Standards Unit in IAPro.

[7] The establishment of an investigative report signified that a complaint or correspondence was received and documented in AIMS. Complaints and correspondence involving the same issues were combined and documented under a single investigative report.

[8] Department Policy 3.5, *Professional Standards Investigations/Disciplinary Actions*, and Department, OEI Standard Operating Procedure PSU 1.0, *General Operations Professional Standards Unit*.

Table 2
Professional Standards Unit
Complaint Cases Recorded in IAPro

Complaint Case Classification	Number of Complaint Cases [a]
Internal Investigation Cases	
Internal Complaint	30
At-Fault Vehicle Accident	16
Subtotal	**46**
Review Cases	
Citizen Complaint	25
Not-At-Fault Vehicle Accident	27
Preliminary Inquiry	16
State Property Damage	1
Vehicle Damage	8
Use of Force	1
Subtotal	**78**
Total	**124**

[a] The complaint cases include all cases recorded in IAPro received during the period July 1, 2020, through November 30, 2021, and closed by January 4, 2022, and all cases received in December 2021 and closed by March 17, 2022.

Source: Department records.

Finding 1: Organizational Structure

State law[9] establishes an Office of Inspector General (OIG) in each State agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. State law[10] requires the Inspector General (IG) to provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the programs and operations of the agency. In carrying out the investigative duties and responsibilities specified by State law, each IG is to initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in State government.[11] Chart 1 outlines the complaint handling and investigation responsibilities and protections assigned to the IG in State law.

[9] Section 20.055(2), Florida Statutes.

[10] Section 20.055(2)(d), Florida Statutes.

[11] Section 20.055(7), Florida Statutes.

Chart 1
IG Complaint Handling and Investigation Statutory Responsibilities and Protections

Whistle-Blower Complaints and Investigations

Receive complaints and coordinate all activities of the agency as required by the Whistle-blower's Act (Act).[a] *Section 20.055(7)(a), Florida Statutes*

Non-Whistle-Blower Complaints and Investigations

Receive and consider complaints which do not meet the criteria for an investigation under the Act and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the IG deems appropriate. *Section 20.055(7)(b), Florida Statutes*

Independence in Conducting Investigations and Other Inquiries

Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the IG or the OIG, including freedom from any interference with investigations and timely access to records and other sources of information. Additionally, the Governor, the Governor and the Cabinet, the agency head, or agency staff may not prevent or prohibit the IG from initiating, carrying out, or completing any investigation. *Section 20.055(3)(d) and (7)(b), Florida Statutes*

[a] Sections 112.3187 through 112.31895, Florida Statutes, constitute the Whistle-blower's Act. The purpose of the Act is to prevent agencies from taking retaliatory action against employees who report or disclose information regarding violations of law or other misconduct by the agency or agency employees. The Act requires an agency IG to evaluate an allegation submitted under the Act by an employee or former employee, or applicant for employment, and determine whether it is an appropriate whistle-blower complaint. If an affirmative determination is made, the Act requires the agency IG to conduct an investigation if necessary.

As part of our audit, we reviewed Department organizational charts; evaluated Department OIG, Customer Service Unit, and Professional Standards Unit policies, procedures, and practices for complaint handling and related investigations; and interviewed Department personnel to determine whether, during the period July 2020 through December 2021, certain complaint handling and investigation[12] responsibilities were organizationally placed in accordance with State law. Charts 2 and 3 outline, respectively, the non-whistle-blower and whistle-blower complaint handling and investigation responsibilities and practices assigned to and carried out by the OIG and the OEI.

[12] Our evaluation focused on citizen complaints, Department service complaints, complaints against Department members, and related investigations. These types of complaints included non-whistle-blower complaints as well as potential whistle-blower complaints.

Chart 2
Non-Whistle-Blower Complaint Handling and Investigation Responsibilities and Practices

OIG

- Although statutorily required to receive non-whistle-blower, non-law enforcement officer complaints, the OIG was to forward such complaints submitted to the OIG and requiring further action to the Customer Service Unit for handling.
- Receive external and internal Department complaints via telephone Hotline, e-mail, or online submission.

OEI

- Serve as clearinghouse for complaints submitted to the Department, including those concerning Department members and services.
- Facilitate the resolution of citizen complaints, including those regarding unsatisfactory treatment by members.
- Receive external and internal Department complaints via the OEI main telephone line and a designated e-mail account.

Customer Service Unit

- Review, refer, and respond to all complaints and correspondence concerning Department members and services.
- Forward to the Professional Standards Unit complaints against Department members alleging a violation of the Department *Standards of Member Conduct*.
- Receive external and internal Department complaints via the Customer Service Unit telephone line, designated e-mail account, fax, mail, by personal communication, and from the OIG.

Professional Standards Unit

- Review or investigate all complaints received by any means that allege a member has violated law, rule, policy, procedure, or otherwise failed to conduct themselves in a manner expected of Department employees.

Source: Department policies, procedures, records, and management inquiries.

Chart 3
Whistle-Blower Complaint Handling and Investigation Responsibilities and Practices

OIG

Although the OIG was to handle and investigate all whistle-blower complaints as indicated by Department management and provided for in State law and the Act, in practice, upon receipt of a whistle-blower complaint, the OIG notified the Department Commissioner who contacted the OEI Director. The OIG was to then contact the OEI Director to request sworn personnel to conduct the investigation. If the complaint was against an OEI member, the Commissioner assigned sworn personnel from a Department program area other than the OEI to conduct the investigation. After being advised of the findings of the OEI or other Department program area investigation, the IG approved the letter and final report sent to the complainant.

OEI

- The OEI Director, along with applicable Customer Service Unit or Professional Standards Unit personnel, was to review complaints received by the OEI and the OEI Director was to screen any complaint involving a Department employee for potential whistle-blower determination.
- At the time of the review, the OEI Director was to identify the need for formal whistle-blower determination.
- Forward complaints meeting the criteria for an investigation under the Act to the OIG for final whistle-blower status determination.
- As directed by the Department Commissioner, provide sworn personnel to conduct whistle-blower complaint investigations with the investigator reporting directly to the OIG.

Source: Department policies, procedures, records, and management inquiries.

Our audit disclosed that, as implemented, Department organizational processes frustrated the intent of State law by assigning certain complaint and investigation responsibilities to the OEI and its Customer Service and Professional Standards Units rather than the OIG. Consequently, the Department could not demonstrate that the OIG was allowed, in accordance with State law, the opportunity to:

- Receive complaints and coordinate all activities of the Department as required by the Act.[13]
- Receive and consider complaints which did not meet the criteria for an investigation under the Act and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the IG deemed appropriate to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in State government.[14] During the period July 2020 through December 2021, the OIG received 193 non-whistle-blower complaints that, by Department practice, were to be forwarded to the OEI for handling.
- Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the IG or the OIG, including timely access to records and other sources of information.[15]

According to Department management, State law[16] authorized the Department to place complaint handling and investigation responsibilities with the OEI Customer Service and Professional Standards Units rather than the OIG. Specifically, State law requires every law enforcement agency to establish and put into operation a system for the receipt, investigation, and determination of complaints received from any person, which is to be the procedure for investigating a complaint against a law enforcement officer[17] and for determining whether to proceed with disciplinary action or to file disciplinary charges, notwithstanding any other law or ordinance to the contrary. Accordingly, the Department established this system through Department policies and procedures[18] and designated the OEI, rather than the OIG, to have the responsibility to receive all complaints and review the complaints for appropriate action. While, according to the Department's General Counsel, the OIG was still responsible for handling whistle-blower complaints, in practice, the OEI was to review complaints for potential whistle-blower status and then refer complaints meeting the whistle-blower criteria to the OIG for further handling and investigation, as necessary.

As the OEI received complaints against Department members that could be potential whistle-blower complaints, we also reviewed Department policies and procedures and inquired of OEI management to determine how the OEI handled potential whistle-blower complaints. We found that Department policies and procedures did not address the OEI's handling of potential whistle-blower complaints. Consequently, in response to our audit inquiry, Customer Service Unit management indicated that they could not determine with certainty how many complaints against Department members were received by the Customer Service Unit during the period July 2020 through December 2021, while Professional Standards Unit management indicated that they received 58 complaints against Department members where the complainant was an employee, former employee, or applicant for employment with the Department. While OEI management indicated that none of the complaints received against Department members during the period July 2020 through December 2021 were potential whistle-blower complaints,

[13] Section 20.055(7)(a), Florida Statutes.

[14] Section 20.055(7)(b), Florida Statutes.

[15] Section 20.055(7)(d), Florida Statutes.

[16] Section 112.533(1)(a), Florida Statutes.

[17] Section 112.531(2), Florida Statutes, defines a law enforcement officer as any person, other than a chief of police, who is employed full or part time by any municipality or the State or any political subdivision thereof and whose primary responsibility is the prevention and detection of crime or the enforcement of the penal, traffic, or highway laws of the State. According to the Department Office of General Counsel, Department personnel who meet this definition include sworn members and nonsworn members whose primary duties and responsibilities are the prevention and detection of crime.

[18] Department Policy 3.5, *Professional Standards Investigations/Disciplinary Actions*.

because Department policies and procedures did not address the OEI's handling of whistle-blower complaints, Customer Service Unit and Professional Standards Unit personnel were not required to, and did not, maintain documentation evidencing their determination that the complaints against Department members did not meet the criteria for an investigation under the Act and did not need to be forwarded to the OIG for handling as a whistle-blower complaint.

As designed and implemented, Department processes for assigning non-law enforcement officer complaint and investigation responsibilities to the OEI rather than the OIG appeared contrary to State law. Additionally, allowing potential whistle-blower complaints to be assessed by a Department program area other than the OIG appeared contrary to Department assertions that the OIG was responsible for handling all whistle-blower complaints. Further, not requiring documentation to be maintained evidencing program area determination of whether complaints meet the criteria for an investigation under the Act could prohibit the OIG from handling such complaints and conducting investigations as intended by State law.

Recommendation: We recommend that Department management ensure that Department complaint handling and investigation processes are structured in accordance with State law.

Finding 2: Complaint Tracking

State law[19] requires the Department to employ a system by which customer[20] complaints and resolutions of those complaints are tracked. Department procedures[21] required the Customer Service Unit to review, refer, and respond to all complaints and correspondence addressed to the Department and, as appropriate, to document and identify such complaints in AIMS. As previously noted in Table 1, the Customer Service Unit recorded 3,260 investigative reports addressing citizen complaints and correspondence[22] and 9 Department service-related investigative reports in AIMS during the period July 2020 through December 2021. Department policy[23] required complaints received by the Customer Service Unit against Department employees alleging a violation of Department employee standards of conduct to be forwarded to the Professional Standards Unit for handling. The Professional Standards Unit was to document the complaints in IAPro.

As part of our audit, we examined Department OIG, AIMS, and IAPro complaint records for the period July 2020 through December 2021 to determine whether the Department had employed an adequate system for tracking customer complaints, including complaints referred by the Department OIG to the Customer Service Unit and from the Customer Service Unit to the Professional Standards Unit. Our examination disclosed that the Department's system for tracking customer complaints needs improvement. Specifically, we noted that:

- The Department did not employ a unique identifier to track complaints referred internally among Department program areas, such as the OIG, the Customer Service Unit, and the Professional

[19] Section 23.30(4)(g), Florida Statutes.

[20] Section 23.30(3)(a), Florida Statutes, defines customers as any member of the public who uses or requests services or information provided by a State department or who is required by statute to interact with the department.

[21] Department, OEI Standard Operating Procedure CSU 1.0, *General Operations Customer Service Unit/Business Support*.

[22] The 3,260 investigative reports consisted of 3,993 complaints and correspondence received from citizens.

[23] Department Policy 2.1, *Customer Service*.

Standards Unit, which could have contributed to the subsequently described deficiencies noted on audit.

- Although Department OIG records evidenced that 193 potential complaints were referred to the Customer Service Unit during the period July 2020 through December 2021, our analysis disclosed that 138 of those potential complaints may not have been recorded by the Customer Service Unit in AIMS. In response to our audit inquiry, Customer Service Unit management asserted that 30 of the 138 potential complaints were recorded in AIMS or a Professional Standards Unit investigation, although it was not always evident by comparing the Department-provided listing of complaints recorded in AIMS to the OIG-provided complaint records. Additionally, Customer Service Unit management indicated that, pursuant to Department procedures, complaints referred via the telephone from the OIG to the Customer Service Unit may not have been documented if the complaint was not within the Department's purview, did not require follow-up, or was a request for basic information or referral to another agency. Further, Department management indicated that, while all written complaints were to be documented in AIMS, on occasion such complaints may be accidentally referred to another area within the Department without AIMS documentation.
- The Customer Service Unit did not always record in AIMS customer complaints received and subsequently referred to the Professional Standards Unit. According to Professional Standards Unit management, the Professional Standards Unit received 17 customer complaint referrals from the Customer Service Unit during the period July 2020 through December 2021. However, Customer Service Unit management indicated in response to our audit inquiry that, because the process used to categorize and title complaints did not allow a differentiation between each of the complaints, they could not reliably document the number of complaints referred to the Professional Standards Unit. Customer Service Unit management noted that Customer Service Unit procedures did not require documentation of complaints against Department employees in AIMS, as those complaints could be immediately referred to the Professional Standards Unit for review and documentation.

An adequate system for tracking all Department customer complaints received and subsequently referred to other Department program areas and the resolution of those complaints, would provide Department management with greater assurance that the resolution of customer complaints is facilitated in accordance with State law, Department policies and procedures, and management's expectations.

Recommendation: We recommend that Department management enhance the Department's system and procedures for tracking customer complaints and the resolution of those complaints to ensure that all complaints are appropriately documented and accounted for in Department records. Such enhancement should include using a unique identifier to track the receipt, referral, and resolution of each complaint.

Finding 3: Professional Standards Unit Reviews and Internal Investigations

Department policy[24] establishes that the Professional Standards Unit investigative function is important for maintaining integrity and professionalism in the Department and maintaining public confidence in the individual and collective efforts of the Department and its members. Department policies and procedures established requirements for reviewing and investigating complaints received against Department members and were aligned to applicable CALEA and CFA standards. Among other things, Department policies and Professional Standards Unit procedures required the Professional Standards Unit to:

[24] Department Policy 3.5, *Professional Standards Investigations/Disciplinary Actions*.

For Department Member Reviews, including Citizen Complaints, Preliminary Inquiries, and Not-At-Fault Vehicle Accident Inquiries

- Promptly e-mail the Department member who was the subject of a complaint or related inquiry.
- In accordance with CALEA and CFA standards, conclude complaint and inquiry investigative activities within 30 working days of receipt of a complaint and obtain approval from the OEI Director for an extension, if needed.
- Forward completed complaint and inquiry files to the Department Office of General Counsel (OGC) for review.
- E-mail the completed complaint summary memorandum to the Special Agent in Charge, Program Director, and, as applicable, the Assistant Commissioner, with a copy to the Professional Standards Unit Supervisor and the OEI Director, for action and dissemination to the affected Department member(s).
- Distribute the final investigative report or summary memorandum to the subject Department member(s).
- For citizen complaint-related reviews, promptly send a letter or e-mail to the complainant acknowledging receipt of the complaint. Upon conclusion of the complaint review case, send a letter or e-mail to the complainant detailing the review findings.

For Department Member Internal Investigations

- Upon written notification to the Department member that they were the subject of a full internal investigation, attach a copy of the written notification to the case file in IAPro and obtain an electronic read receipt or other acknowledgment of the notification from the Department member.
- In accordance with CALEA and CFA standards, conclude complaint and inquiry investigative activities within 30 working days of receipt of a complaint and obtain approval from the OEI Director for an extension, if needed.

Additionally, State law[25] requires, prior to determining whether to proceed with disciplinary action or file disciplinary charges, each Department member internal investigation report to include specific attestations regarding the truth and accuracy of the report contents and the preservation of the investigation subject member's rights.

As part of our audit, we examined Professional Standards Unit records for nine review cases (three citizen complaints, three preliminary inquiries, and three not-at-fault vehicle accident inquiries) to determine whether the Professional Standards Unit conducted and documented the reviews in accordance with Department policies, Professional Standards Unit procedures, and CALEA and CFA standards. Our examination disclosed that Professional Standards Unit records did not evidence:

- For the nine review cases, that the Department member who was the subject of the complaint or related inquiry was notified of the complaint or inquiry. Although Department policies and Professional Standards Unit procedures required such notification, according to Professional Standards Unit management, Department members were not required to be given official notice of citizen complaint, preliminary inquiry, and not-at-fault traffic crash cases.
- OEI Director approval of an extension for the seven review cases where investigative activities were not concluded within 30 working days of receipt of the complaint. In response to our audit inquiry, Professional Standards Unit management indicated that OEI Director approval for a case

[25] Section 112.533(1)(a), Florida Statutes.

to extend past 30 days was not usually in the form of a written document or memorandum. Rather, the OEI Director was in constant verbal contact with the Professional Standards Unit Special Agent Supervisor who advised on case status.

- For two citizen complaint review cases and one not-at-fault vehicle accident review case, that completed complaint and inquiry case files had been forwarded to the Department OGC for review. Although Department policies and Professional Standards Unit procedures required such actions, according to Professional Standards Unit management, the OGC was not required to be involved with citizen complaint and not-at-fault vehicle accident cases.
- For one review case, that the completed complaint summary memorandum had been e-mailed to the Special Agent in Charge or Program Director, with a copy to the Professional Standards Unit Supervisor and the OEI Director, for action and dissemination to the affected member. According to Professional Standards Unit management, this requirement was overlooked.
- For four review cases, that the Professional Standards Unit distributed the final investigative reports and summary memoranda, as applicable, to the subject Department members. In response to our audit inquiry, Professional Standards Unit management provided internal Department e-mails related to three review case investigative reports and summary memoranda. However, the Department members were not included on the e-mails and Professional Standards Unit management could not provide other documentation, such as proof of member acknowledgement, evidencing the distribution of the investigative reports and the summary memoranda to the Department members. According to Professional Standards Unit management, written proof from the involved members acknowledging that the final report was received was not required.
- For the three citizen complaint-related reviews, that the Professional Standards Unit acknowledged receipt of the complaint to the complainant in writing. According to Professional Standards management, complaints submitted through the Department comments e-mail inbox rather than the OEI online form and complaints forwarded to the OEI from a third-party do not receive an auto-reply acknowledgment.
- For one of the three citizen complaint-related reviews, upon conclusion of the complaint review case, that the Professional Standards Unit sent a letter or e-mail to the complainant detailing the Professional Standards Unit's findings. In response to our audit inquiry, Professional Standards Unit management indicated that the findings were communicated to the complainant by telephone.

We also examined Professional Standards Unit records for ten Department member internal investigations to determine whether the Professional Standards Unit conducted and documented the investigations in accordance with Department policies, Professional Standards Unit procedures, and other applicable guidelines. Our examination disclosed that:

- For two investigations, the Professional Standards Unit did not include in IAPro a copy of the notification to the Department member subject to the full internal investigation until subsequent to our audit inquiry. Additionally, for two investigations, the Professional Standards Unit did not attach to the case file in IAPro a copy of the member's acknowledgement of the notification. According to Professional Standards Unit management, the notifications to the Department members were not included in IAPro due to oversight and were uploaded when it was discovered that they were missing from the case file. Additionally, documentation of the member's acknowledgement of one of the investigations would be available in the inspector's e-mail rather than IAPro, but the inspector was no longer employed by the Department, and documentation of the other member's acknowledgment was not included in IAPro due to oversight.
- For five investigations, the Professional Standards Unit did not conclude the investigation within 30 working days of receipt and Professional Standards Unit records did not evidence that

approval for an extension had been obtained from the OEI Director. In response to our audit inquiry, Professional Standards Unit management indicated that OEI Director approval for an investigation to extend past 30 days was not usually in the form of a written document or memorandum. Rather, the OEI Director was in constant verbal contact with the Professional Standards Unit Special Agent Supervisor who advised on case status.

- For one of the seven applicable investigations, the Professional Standards Unit did not include in the completed internal investigation report the attestations required by State law regarding the truth and accuracy of the report contents and the preservation of the investigation subject member's rights. According to Department management, the attestations were omitted due to oversight.

Adequate documentation evidencing that Department member reviews and internal investigations are conducted in accordance with Department policies, Professional Standards Unit procedures, CALEA and CFA standards, and State law would provide Department management greater assurance that the Professional Standards Unit investigative function promotes integrity and professionalism in the Department and maintains public confidence in the individual and collective efforts of the Department and its members.

Recommendation: We recommend that Professional Standards Unit management take steps to ensure that Department records evidence that member reviews and internal investigations are conducted in accordance with Department policies, Professional Standards Unit procedures, professional standards, and State law.

INFORMATION TECHNOLOGY CONTROLS

The Customer Service Unit utilized AIMS to document and track complaints received and the Professional Standards Unit utilized IAPro to record, track, and store information related to Department internal investigations, administrative inquiries, and citizen complaints. As part of our audit, we evaluated selected AIMS and IAPro information technology (IT) controls.

Finding 4: AIMS Access Privilege Controls

Department of Management Services (DMS) rules[26] require State agencies to ensure that IT access privileges are removed when access to an IT resource is no longer required. Prompt action to remove access privileges is necessary to help prevent misuse of the access privileges. According to Department management, as of February 18, 2022, 826 Department employees had AIMS access privileges.

During the period July 1, 2020, through October 21, 2021, the Department *Information Security* Policy (ISP) required the Office of Human Resources (OHR) to notify the AIMS Application Access Administrator (AIMS Administrator) of employee status changes monthly. Effective October 22, 2021, the ISP required the OHR to notify the AIMS Administrator of employee status changes via e-mail as they occurred. Department procedures required the AIMS Administrator to remove AIMS access privileges immediately upon an employee's employment separation date or within a working day of receiving notification from the OHR, whichever was later. If the AIMS Administrator was to be absent more than a day, a backup AIMS Administrator was to review the e-mail notifications and remove access, as needed.

[26] DMS Rule 60GG-2.003(1)(a)8., Florida Administrative Code.

In our report No. 2020-062 (Finding 3), we noted that the Department did not always timely remove AIMS user access privileges upon an employee's separation from Department employment or when the access privileges were no longer required. As part of our follow-up audit procedures, we examined Department and People First[27] records to determine whether AIMS user access privileges were timely removed upon an employee's separation from Department employment. Our examination found that, for 96 of the 113 Department employees with AIMS access privileges who separated from Department employment during the period October 2020 through December 2021, AIMS user access privileges were removed 1 to 113 days (an average of 8 days) after the employees' separation dates. According to Department management, late employment separation notifications from the OHR, AIMS Administrator oversight, and an AIMS Administrator being out of the office due to illness contributed to access not being timely removed.

Promptly removing AIMS user access privileges upon a user's separation from Department employment would limit the potential for unauthorized disclosure, modification, or destruction of Department data and IT resources by former employees or others.

Recommendation: We recommend that Department management continue to enhance controls to ensure that AIMS user access privileges are promptly removed upon an employee's separation from Department employment.

Finding 5: IAPro Access Privilege Controls

DMS rules[28] require State agencies to periodically review user access privileges for appropriateness and, as previously noted, ensure that IT access privileges are removed when access to an IT resource is no longer required. Periodic reviews of user access privileges and prompt action to remove access privileges when no longer necessary help ensure that only authorized users have access and that the assigned access privileges remain appropriate. According to Department management, as of April 2022, 13 Department employees had access to IAPro.

The ISP required Application Access Administrators (Administrators), at a minimum, to semiannually audit individuals' access to assigned applications. The ISP further required Administrators, upon OHR notification, to remove user access privileges when a Department employee no longer required access to an application. During the period July 2020 through December 2021, the OEI Director and a Professional Standards Unit analyst and supervisor were designated as IAPro Administrators, and a Professional Standards Unit inspector was designated as the backup IAPro Administrator.

As part of our audit, we inquired of Department management and personnel, reviewed Department policies and procedures, evaluated Department IAPro user access privilege controls, and examined Department records to determine whether IAPro user access privileges were periodically reviewed for appropriateness and timely removed upon a user's separation from Department employment or when access to IAPro was no longer required. Our audit procedures disclosed that IAPro user access privilege controls need improvement. Specifically:

[27] People First is the State's Web-based human resource information system.

[28] DMS Rules 60GG-2.003(1)(a)6. and 8., Florida Administrative Code.

- Professional Standards Unit procedures[29] did not include provisions for the conduct of periodic reviews of IAPro user access privileges, in line with the ISP. According to Department management, reviewing IAPro user access privileges was a routine process and did not need to be included in Professional Standards Unit procedures. However, the absence of procedures for such periodic reviews may have contributed to the subsequently described deficiencies noted on audit.
- Department management could not provide documentation evidencing the conduct of periodic reviews of IAPro user access privileges during the period July 2020 through December 2021. According to Department management, the IAPro Administrators had determined that the semiannual access audits required by the ISP were not necessary given the limited number of IAPro users. While Department management indicated that on-going reviews of IAPro users' access were conducted, such reviews were not documented.
- IAPro access privileges were not always timely removed upon a user's separation from Department employment or when access to IAPro was no longer required. Specifically, our comparison of IAPro access records to People First records disclosed that, for 2 of the 3 employees with IAPro user access privileges who separated from Department employment or no longer required access to IAPro to perform their assigned job duties during the period July 2020 through December 2021, IAPro access privileges were removed 24 days after the access privileges were no longer required. In response to our audit inquiry, Department management indicated that the access privileges were not timely removed due to employee oversight.

Without periodic documented reviews of IAPro user access privileges, management's assurance that access privileges are authorized and remain appropriate is limited. Additionally, prompt removal of IAPro user access privileges upon an employee's separation from Department employment or when access privileges are no longer required reduces the risk that the access privileges may be misused by the former employee or others.

Recommendation: We recommend that Department management enhance Professional Standards Unit procedures to provide for periodic documented reviews of IAPro user access privileges and ensure that IAPro user access privileges are promptly removed upon a user's separation from Department employment or when access privileges are no longer required.

Finding 6: IAPro Security Controls – User Authentication

Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources. Our audit disclosed that certain security controls related to IAPro user authentication need improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising Department data and related IT resources. However, we have notified appropriate Department management of the specific issues.

Without appropriate security controls related to IAPro user authentication, the risk is increased that the confidentiality, integrity, and availability of Department data and related IT resources may be compromised.

[29] Department, OEI Standard Operating Procedure PSU 1.0, *General Operations Professional Standards Unit*.

Recommendation: We recommend that Department management improve certain security controls related to IAPro user authentication to ensure the confidentiality, integrity, and availability of Department data and related IT resources.

ADMINISTRATIVE ACTIVITIES

As part of our audit, we evaluated selected Department administrative activities and controls, including those related to contracts and surplus computer hard drive disposal.

Finding 7: Contract Information Reporting

Pursuant to State law,[30] the Department of Financial Services (DFS) established the Florida Accountability Contract Tracking Systems (FACTS), an online tool that provides users and the public access to State contract and grant financial information. State law requires that, within 30 calendar days of executing a contract,[31] State agencies post to FACTS for each contract:

- The names of the contracting entities and procurement method.
- The contract beginning and ending dates and the nature or type of commodities or services purchased.
- Applicable contract unit prices and deliverables and the total compensation to be paid or received under the contract.
- All payments made to the contractor to date and applicable contract performance measures.
- If a competitive solicitation was not used to procure the goods or services, the justification of such action, including citation to a statutory exemption or exception from competitive solicitation, if any.
- Electronic copies of the contract and procurement documents redacted to exclude confidential and exempt information.

The Department utilized FACTS to account for and track Department contracts. According to FACTS, the Department executed 875 contracts totaling over $184 million during the period July 2020 through December 2021. We examined FACTS records for 44 contracts, totaling in excess of $125 million, and found that the Department did not always ensure that contract information was timely posted to FACTS in accordance with State law. Specifically, we noted that the Department posted to FACTS the information for 6 contracts, totaling $803,693, 32 to 326 days (an average of 118 days) after contract execution. According to Department management, the contract information was not timely posted due to staff turnover.

Timely posting contract information to FACTS enhances transparency, strengthens accountability, and ensures compliance with State law.

Recommendation: We recommend that Department management enhance controls to ensure the timely posting of contract information to FACTS in accordance with State law.

[30] Section 215.985(14), Florida Statutes.

[31] Section 215.985(2)(b), Florida Statutes, defines a contract to include a written agreement or purchase order for the purchase of goods or services or a written agreement for the receipt of State or Federal financial assistance.

Finding 8: Surplus Computer Hard Drive Disposition Documentation

To promote the appropriate disposal of surplus computers, it is important for State agencies to follow an orderly and controlled disposal process. Most importantly, when surplus computers are to be destroyed, repurposed, or made available to other entities, appropriate procedures need to be followed when physically destroying the surplus computer hard drives to ensure that confidential and sensitive information cannot be inadvertently or inappropriately disclosed. Effective IT security controls include maintaining complete and accurate disposal records to document the surplus computer hard drives intended for destruction and the final disposition.

Pursuant to Department procedures,[32] the Department was to maintain complete and accurate records of the surplus computer hard drives that were no longer being utilized and were awaiting final disposition. Department procedures specified that Department Information Technology Services (ITS) personnel were to identify all IT equipment awaiting surplus and take steps to remove all hard drives associated with the equipment prior to the equipment being removed from a secure Department facility. Department procedures also specified that approved ITS personnel were to label or tag all removed hard drives prior to placing the drives in a secure location. Each tag was to associate the hard drive "back to the originating equipment property sticker number."

In conjunction with Department procedures[33] requiring all physical media containing information to be destroyed on-site by a third-party vendor and documentation of the destruction be maintained, Department procedures[34] specified that *Hard Drive Destruction Logs* (Destruction Logs) were to be maintained identifying the hard drives targeted for destruction, including their equipment origination and dates of hard drive removal and disposition. At a minimum, Destruction Logs were to capture certain details of the hard drive removal and destruction process, including, for example:

- The property number of the surplus equipment from which the hard drive was removed, the Department assigned tag number of the hard drive removed from the surplus equipment, and the date of hard drive removal from the originating equipment.
- The date the hard drive was removed from the secure location for destruction, the Department assigned tag number of the hard drive being removed from the secure location for destruction, and the date the hard drive was destroyed.

Designated Department personnel were to validate the Destruction Logs to ensure the accuracy and completeness of the hard drives destroyed.

According to Department management, the Department stored surplus hard drives awaiting destruction in a secure location until a sufficient number of hard drives was accumulated, which generally occurred every 2 years. As of July 2022, the most recent destruction occurred in April 2021, when 4,743 surplus hard drives were destroyed.

As part of our audit, we interviewed Department management, reviewed Department procedures, and examined Department surplus computer hard drive disposal records to determine whether the

[32] Department Information Technology Services Procedure 4.300, *Surplus Computer Hard Drive Disposal Processes*.

[33] Department Information Technology Services, Procedure 1.200, *Physical Property Management*.

[34] Department Information Technology Services Procedure 4.300, *Surplus Computer Hard Drive Disposal Processes*.

Department maintained adequate hard drive disposal and destruction records. Our audit procedures found that, while the Department received from its third-party vendor a *Hard Drive Serial Number Certificate of Destruction* that evidenced, by serial number, the destruction of 4,743 surplus hard drives in April 2021, the Department did not maintain Destruction Logs identifying the hard drives targeted for destruction nor hard drive removal details that would permit the Department to reconcile the hard drives to be destroyed to those listed by the third-party vendor as being destroyed.

In response to our audit inquiry, Department management indicated that, when hard drives were provided to the third-party vendor for destruction, a Department member was required to watch and monitor the process at all times to ensure that all hard drives provided for destruction were actually destroyed. Department management also indicated that, as of May 2022, Department procedures were updated to require hard drive serial numbers be recorded in the Destruction Logs.

Complete records associating hard drives targeted for destruction with third-party vendor records evidencing hard drive destruction provide Department management assurance that essential information is available to ensure proper accountability for and control over computer hard drives to prevent inappropriate or unauthorized access to confidential or exempt information.

Recommendation: We recommend that Department management ensure that Department records appropriately account for and evidence the destruction of all surplus computer hard drives.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the Department had taken corrective actions for the applicable findings included in our report No. 2020-062.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from January 2022 through July 2022 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit of the Department of Law Enforcement (Department) focused on the Office of Executive Investigations (OEI) and selected administrative activities. For those areas, the objectives of the audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering

responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.

- Examine internal controls designed and placed into operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

Our audit also included steps to determine whether management had corrected, or was in the process of correcting, all applicable deficiencies noted in our report No. 2020-062 (Findings 3 through 5).

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in internal controls significant to our audit objectives; instances of noncompliance with applicable governing laws, rules, or contracts; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Department policies and procedures, and other guidelines, and interviewed Department personnel to obtain an understanding of OEI responsibilities, processes, and controls.
- Inquired of Department management regarding whether the Department made any expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed on or after July 1, 2021, through February 9, 2022, that either expired or exceeded 1 year. For the three applicable states of emergency identified, we:

- Examined Department records to assess the appropriateness of expenditures made pursuant to the states of emergency.
- Reviewed Department case cost reports and compared the activity dates to the list of declared states of emergency to determine whether the dates of activity were reasonable.
- Reviewed time sheet records, recalculated salary payments, and compared the information to applicable case cost reports to determine whether the payment amounts were reasonable.

- Obtained an understanding of selected Department information technology (IT) controls, assessed the risks related to those controls, evaluated whether selected general and application IT controls for the Internal Affairs and Professional Standards application (IAPro) were in place, and tested the effectiveness of the selected controls.
- Reviewed applicable laws, rules, and other State guidelines to obtain an understanding of the legal framework governing OEI operations.
- Inquired of Department management, reviewed Department policies, procedures, and organizational charts, and evaluated the Department's organizational structure to determine whether, during the period July 2020 through December 2021, Department complaint and investigation responsibilities were organizationally placed in accordance with State law, including the Whistle-blower's Act.
- Reconciled complaint, review, and investigation data included in the OEI Annual Report for the 2021 calendar year to applicable Customer Service Unit Automated Investigative Management System (AIMS) data and Professional Standards Unit IAPro data to determine whether the OEI had accurately reported complaint, review, and investigation data.
- From the population of 78 Department member review cases and 46 Department member investigation cases received by the Professional Standards Unit during the period July 1, 2020, through November 29, 2021, and closed by January 4, 2022, and received during December 2021 and closed by March 17, 2022, examined Department records for 9 selected member reviews and 10 selected member investigations to determine whether the Professional Standards Unit conducted reviews and investigations in accordance with OEI policies and procedures, applicable professional standards, and State law.
- Examined Professional Standards Unit review and investigation records to determine whether the Department developed and implemented a system and adequate controls for receiving and investigating complaints against Department members and determining whether to proceed with disciplinary actions or file disciplinary charges in accordance with OEI policies and procedures and Section 112.533, Florida Statutes.
- From the population of 3,993 citizen complaints and correspondence and 9 Department service-related complaints and correspondence recorded in AIMS by the Customer Service Unit and addressed in 3,269 investigative reports during the period July 2020 through December 2021, examined Department records for 55 citizen complaints and 5 Department service-related complaints to determine whether the Customer Service Unit appropriately reviewed, referred, and responded to all complaints and correspondence addressed to the Department in accordance with OEI policies and procedures and other applicable guidelines.
- Reviewed Department policies and procedures, inquired of Department personnel, and attempted to reconcile Office of Inspector General (OIG) and Customer Service Unit complaint and investigation records for the period July 2020 through December 2021 to determine whether the Department employed an adequate system for tracking customer complaints and the resolution of those complaints, including complaints referred from the OIG to the Customer Service Unit and from the Customer Service Unit to the Professional Standards Unit.

- Evaluated Department actions to correct Findings 3 through 5 noted in our report No. 2020-062. Specifically, we:
  - Reviewed applicable Department of Management Services (DMS) rules, and Department policies and procedures and interviewed Department management to gain an understanding of Department responsibilities and processes for periodically reviewing AIMS user access privileges and timely removing user access privileges upon an employee's separation from Department employment.
  - Reviewed Department information security policies and procedures to determine whether the policies and procedures:
    - Required documented periodic reviews of AIMS user access privileges.
    - Provided for immediate notification of employment separations and prompt removal of AIMS user access privileges.
    - Designated a position responsible for ensuring that AIMS user access privileges were removed when the AIMS Administrator was unavailable.
  - Examined Department records to determine whether, during the period July 2020 through December 2021, Department management performed periodic reviews of the continued appropriateness of assigned AIMS user access privileges.
  - Examined AIMS access and People First records for the 113 Department employees with AIMS access privileges who separated from Department employment during the period October 2020 through December 2021 to determine whether Department management timely removed user access privileges upon the employees' separation from Department employment.
  - For the 96 users with AIMS access privileges who separated from Department employment during the period October 2020 through December 2021 and whose AIMS access privileges were not timely removed upon separation from Department employment, examined AIMS records to determine whether the employees' AIMS user accounts were accessed and any transactions were entered using the accounts subsequent to the users' separation from Department employment.
  - Compared AIMS access privilege records for user accounts active as of February 18, 2022, to People First records of all employees who separated from Department employment during the period October 2020 through December 2021 to identify any active AIMS user accounts assigned to employees who separated from Department employment.
  - Reviewed applicable Department policies and procedures and inquired of Department management to gain an understanding of Department controls related to text message usage and retention.
  - Reviewed Department policies and procedures to determine whether Department employees were prohibited from using their personal mobile devices to send or receive text messages pertaining to official State business.
  - Reviewed the Department purchase order for the service organization that retained text messages sent or received by Department-owned mobile devices during the period July 2020 through December 2021 to determine whether the purchase order included a provision requiring the service organization to provide the Department a service auditor's report and inquired of Department management to determine whether the Department had requested or received service auditors' reports on the effectiveness of the service organization's relevant controls.
  - Inquired of Department management and examined the service auditor's report for the service organization that retained text messages sent or received by Department-owned mobile

devices during the period July 2020 through December 2021 to determine whether the Department took steps to reasonably ensure that relevant service organization controls were suitably designed and operating effectively to retain text messages in accordance with State law.

- Reviewed applicable laws, rules, and Department policies and procedures, and interviewed Department management to gain an understanding of Department responsibilities and controls for maintaining the Florida Mental Competency (MECOM) application and communicating with State Clerks of Court (Clerks) who report no adjudications of mental defectiveness or court-ordered mental institution commitments.
- Analyzed Department records related to the 26,557 adjudications of mental defectiveness and court-ordered mental institution commitments entered into the MECOM application during the period July 2020 through December 2021 to determine whether:
  - The Clerks entered all statutorily required information in the MECOM application within 30 calendar days of the adjudication or commitment date.
  - MECOM application records included data from the Clerks in each county.
  - MECOM application status reports agreed with MECOM application data.
- From the population of 35 Clerks who did not submit MECOM records for at least 1 month during the period July 2020 through December 2021, examined Department records for 20 selected Clerks and selected months to determine whether the Department confirmed with the Clerks that no adjudications of mental defectiveness or court-ordered mental institutions commitments had occurred in their county for the applicable months.
- Evaluated the Department's MECOM application user guide, training materials, and outreach efforts to determine whether the Department provided sufficient guidance, including training and reference materials, to Clerks to ensure that MECOM application records were timely and accurately added for all adjudications of mental defectiveness and court-ordered mental institution commitments.

- Interviewed Department management, examined Department forms, and evaluated Department compliance with applicable statutory requirements for collecting and utilizing individuals' social security numbers.
- Observed, documented, and evaluated the effectiveness of selected Department processes and procedures for:
  - Cash and revenue management, purchasing activities, settlement agreements, and fixed capital outlay.
  - The administration of tangible personal property in accordance with applicable guidelines. As of February 2022, the Department was responsible for tangible personal property with related acquisition costs totaling $54,055,240.
  - The administration of Department contracts in accordance with Department policies and procedures and State law. During the period July 2022 through December 2021, the Department executed 875 contracts totaling over $184 million.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading ***MANAGEMENT'S RESPONSE***.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

FDLE

Florida Department of Law Enforcement

J. Mark Glass
Commissioner

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Nikki Fried, *Commissioner of Agriculture*

December 19, 2022

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building
Suite G74
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

Pursuant to Section 11.45(4)(d), Florida Statutes, I am providing the enclosed responses to the preliminary and tentative audit findings and recommendations on the operational audit of:

Florida Department of Law Enforcement
Office of Executive Investigations, Selected Administrative Activities, and Prior Audit Follow-Up

I appreciate the efforts of you and your staff in assisting to improve our operations. If you require further information, please contact Inspector General Lourdes Howell-Thomas at 850- 410-7241.

Sincerely,

J. Mark Glass
Commissioner

JMG/lht

Summary of Findings and Department Responses

Finding 1: Organizational Structure

Recommendation: We recommend that Department management ensure that Department complaint handling and investigation processes are structured in accordance with State law.

Response: Agree. FDLE is evaluating various options to ensure that the complaint handling and investigation processes are structured in accordance with State law.

Finding 2: Complaint Tracking

Recommendation: We recommend that Department management enhance the Department's system and procedures for tracking customer complaints and the resolution of those complaints to ensure that all complaints are appropriately documented and accounted for in Department records. Such enhancement should include using a unique identifier to track the receipt, referral, and resolution of each complaint.

Response: Agee. An evaluation of current practices and procedures is underway to address the complaint receipt, tracking and resolution process. FDLE's current Customer Service Unit documents all complaints that are received involving FDLE members or services. Many of the complaints forwarded by the FDLE OIG are administrative requests for information and currently do not require documentation. Discussion of creating a unique identifier to track the receipt, referral and resolution of all communications or complaints received at FDLE is currently part of the on-going evaluation process.

Finding 3: Professional Standards Unit Reviews and Internal Investigations

Recommendation: We recommend that Professional Standards Unit management take steps to ensure that Department records evidence that member reviews and internal investigations are conducted in accordance with Department policies, Professional Standards Unit procedures, professional standards, and State law.

Response: Agree. The Professional Standards Unit (PSU) is developing a check list to ensure all required notifications and status reports have been completed and added to the appropriate case file. In the illustrated cases most notifications occurred; however, were not documented as evidence of compliance. The PSU is developing and modifying reports / documents to include acknowledgement or receipt of case summaries and other required notifications where possible.

Summary of Findings and Department Responses

Finding 4: AIMS Access Privilege Controls

Recommendation: We recommend that Department management continue to enhance controls to ensure that AIMS user access privileges are promptly removed upon an employee's separation from Department employment.

Response: Agree. Based on the information we provided, 15 late inactivations were due to notices not being timely received from HR. The Systems Administration Unit (SAU) procedure of one business day was followed in 70+% of cases. Between the FDLE procedure requiring network access to be removed within 2 business days and the SAU procedure of 1 business day, only 9 individuals (<10%) *could* have had access to both the AIM system and the network outside of current procedures and that would have only been for 1 day.

Given the Rule 60GG, the SAU will revise our internal procedure to remove access just prior to the Application Access Administrator (AAA) leaving on the day of separation or upon notification from HR, whichever is later. A backup will be put in place should the AAA not be available to deactivate the user. It should be noted that AIMS does not have the capability of setting an account to automatically deactivate on a certain day or time. Due to this, we rely on the network security policy to promptly remove the member's network access, which prevents the individual from accessing AIMS regardless of account status.

Finding 5: IAPro Access Privilege Controls

Recommendation: We recommend that Department management enhance Professional Standards Unit procedures to provide for periodic documented reviews of IAPro user access privileges and ensure that IAPro user access privileges are promptly removed upon a user's separation from Department employment or when access privileges are no longer required.

Response: Agree. The evaluation of IAPro user privileges was an on-going process and was under the control of the IA Pro administrators. Adding a semiannually requirement to audit access to the application will be placed on the IAPro administrators via enhanced procedure.

Finding 6: IAPro Security Controls – User Authentication

Recommendation: We recommend that Department management improve certain security controls related to IAPro user authentication to ensure the confidentiality, integrity, and availability of Department data and related IT resources.

Response: Agree. Changes addressing specific recommendations in the confidential finding have already been made or are being researched.

Summary of Findings and Department Responses

Finding 7: Contract Information Reporting

Recommendation: We recommend that Department management enhance controls to ensure the timely posting of contract information to FACTS in accordance with State law.

Response: Agree. The Florida Department of Law Enforcement considers the timely availability of all agency agreements in FACTS to be of utmost importance. In doing so, this provides end users with a level of confidence that full and public disclosure is being met for those who require such research needs and capabilities. This statutory requirement has been incorporated in the OGS' internal Desk Functions, and each affected staff member has been given notice of the importance moving forward. As an added quality control measure, the General Services Purchasing Manager will perform timely reviews of executed agreements in FACTS to ensure adherence to this requirement.

Finding 8: Surplus Computer Hard Drive Disposition Documentation

Recommendation: We recommend that Department management ensure that Department records appropriately account for and evidence the destruction of all surplus computer hard drives.

Response: Agree. ITS has addressed the deficiency, as documented in the finding. As of May 2022, Department procedures were updated to require hard drive serial numbers be recorded in the Destruction Logs. This will permit the Department to reconcile the hard drives listed for destruction with the hard drives actually destroyed.