



Florida Department of  
Law Enforcement

Richard L. Swearingen  
*Commissioner*

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

September 30, 2019

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

Dear Commissioner Swearingen:

In accordance with Section 20.055(8), Florida Statutes, I am pleased to present the Florida Department of Law Enforcement (FDLE) Office of Inspector General's (OIG) Annual Report for Fiscal Year 2018-2019. This report summarizes the activities performed by this office based on its statutory obligations and the responsibilities assigned last fiscal year. Moreover, this report reflects the professionalism and dedication of the OIG members who were instrumental in these accomplishments.

For the Fiscal Year (FY) 2018-2019, the OIG was committed to accomplishing our mission of assisting the Department with meeting its goals and objectives by providing timely and professional auditing and investigative services that promote accountability, integrity, and efficiency.

During this fiscal year, the OIG completed and/or worked on the following projects:

- Information Security Audit (6 Month) Follow-up – August 2018
- Florida Single Audit Act Compliance Review – August 2018
- Review of Cabinet Performance Measures (2018) – September 2018
- Administrative Investigations – September 2018
- DAVID Data Exchange MOU / Internal Control and Data Security Audit – October 2018
- Risk Assessment and Annual Plan for FY 2018-2019 – October 2018
- DAVID<sup>1</sup> MOU / Annual Certification Statement – November 2018
- Armory Audit (Follow-up) – February 2019
- Civil Asset Forfeiture FY 2017-2018 Annual Report – April 2019
- Criminal History Revenue Services Audit – On Hold
- Risk Assessment and Annual Plan for FY 2019-2020 – In Progress
- OIG CFA Accreditation – In Progress
- Information and Evidence Funds Audit – In Progress
- Capitol Complex Building Access Card Program Audit – In Progress
- External Entity Background Check Process – In Progress
- Performance Measures Review – In Progress
- Internal Controls Review – In Progress

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

September 30, 2019  
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On behalf of the OIG staff, I would like to thank you for your continued support, as well as all FDLE members. The collaboration and assistance provided is not only essential but also much appreciated. We look forward to working closely with you and your leadership team as we continue our efforts to promote efficiency, accountability, and integrity within FDLE.

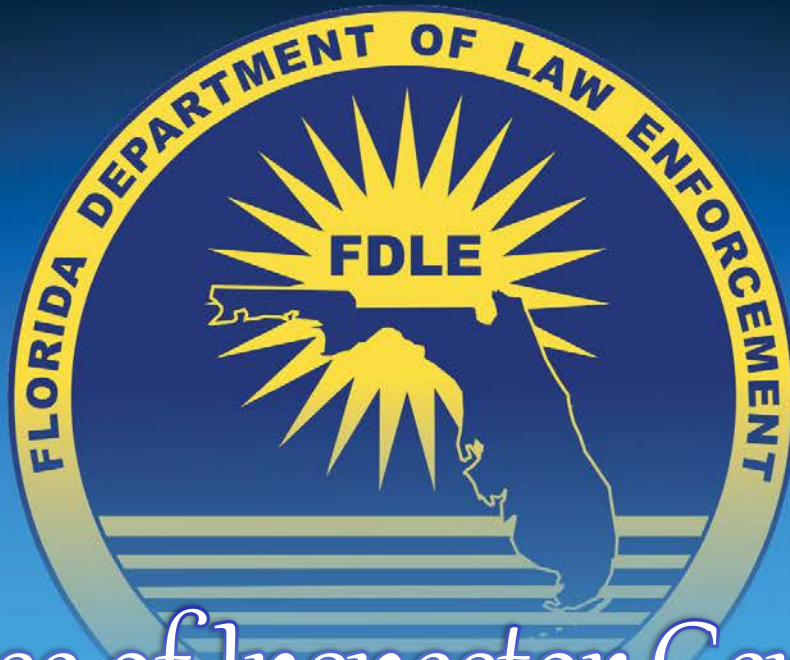
Sincerely,



Lourdes Howell-Thomas  
Inspector General

Attachment

cc: Melinda Miguel, Chief Inspector General



# Office of Inspector General

**Annual Report To The Commissioner**

## **Summary of Office of Inspector General Activities**

**For Fiscal Year 2018-2019**

**Lourdes Howell-Thomas  
Inspector General**

**SEPTEMBER 2019**



## Introduction

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

This report briefly summarizes the projects, activities, and investigations conducted by the OIG during FY 2018-2019.

### Mission

It is the mission of the OIG to assist the Florida Department of Law Enforcement (FDLE) by providing timely and professional auditing, investigative, technical and review services; assessments of management functions; and the promotion of integrity, economy, efficiency and effectiveness of Departmental programs, services and activities.

### Statutory Authority

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

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



- Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies.
- Review rules relating to the programs and operations of the agency and make recommendations regarding their impact.

## Organization

The OIG is under the direction of the Inspector General (IG) and organizationally aligned under the FDLE Commissioner. The IG is appointed by and reports directly to the Commissioner. Therefore, all members within the OIG are organizationally independent of other Departmental entities/programs subject to audit, evaluation, and investigation. As of June 30, 2019, the OIG was comprised of five positions.

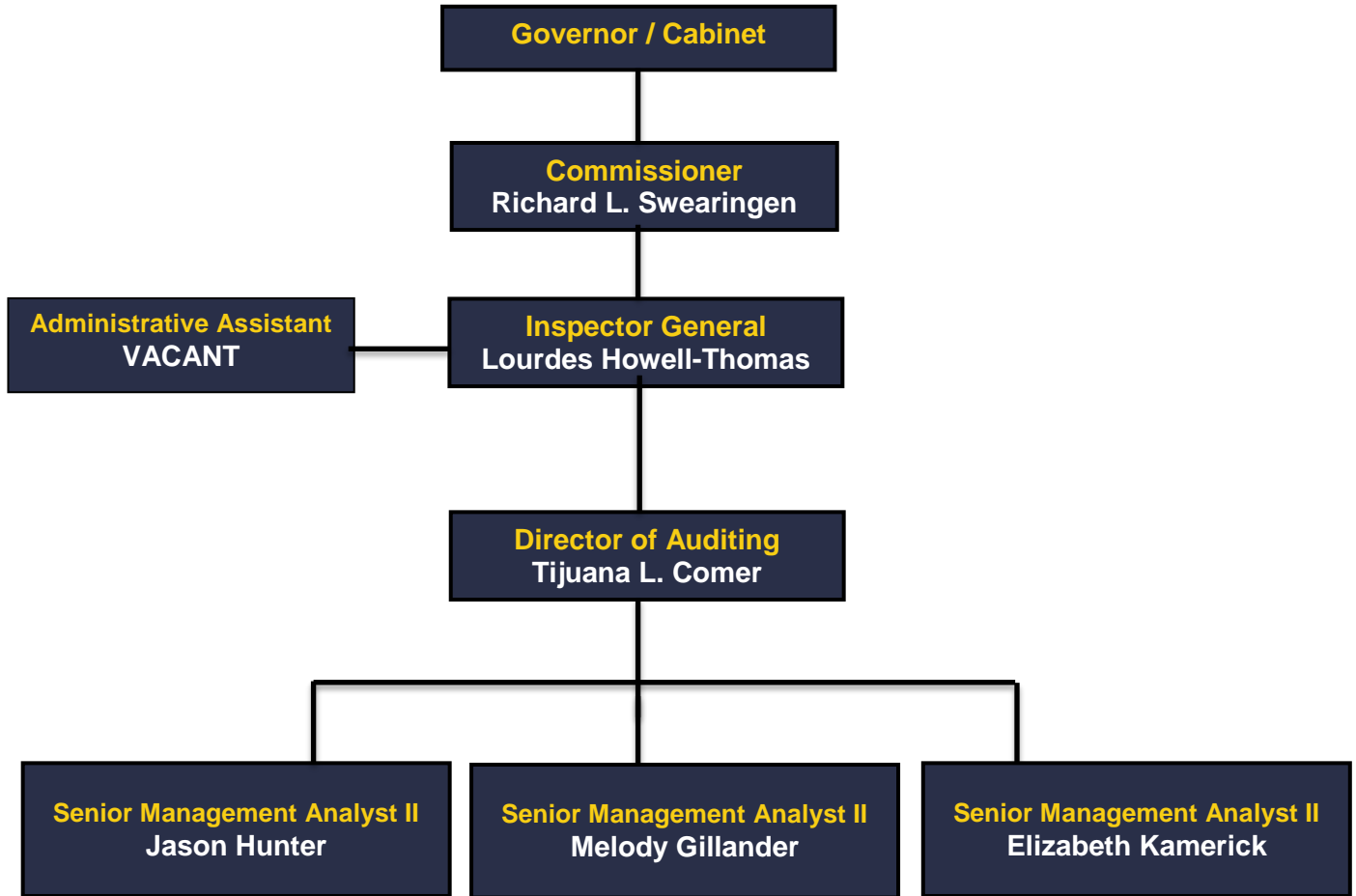
Audit and investigative work in the OIG is conducted in accordance with the *Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General (AIG). Audit engagements are also conducted in accordance with *Generally Accepted Government Auditing Standards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

The Audit function is supervised by the Director of Auditing (DOA), and provides independent, objective assurance, and consulting services designed to add value and improve the Department's operations. In carrying out the auditing duties and responsibilities of the statute, the OIG reviews and evaluates internal controls necessary to ensure the fiscal accountability of the Department. The OIG conducts compliance, electronic data processing, and performance audits of the Department and prepares audit reports of findings.

The Investigation function is supervised by the IG and is responsible for intake and evaluation of internal and citizen complaints received via postal mail, made to the Whistle-blower Hotline or via the online complaint form.



## Florida Department of Law Enforcement Office of Inspector General





## Staff Qualifications

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

### Training

OIG members must complete the following training requirements:

- Per GAGAS standards, every two years auditors must complete 80 hours of continuing professional education that enhances the auditor's professional proficiency to perform audits.
- Per CFA<sup>1</sup> OIG accreditation standards, investigation members must receive a minimum of 40 hours of continuing professional education every two years, with at least 12 hours in subjects directly related to their primary responsibility.

### Professional Certifications

OIG members collectively maintain the following certifications:

- Certified Inspector General
- Certified Inspector General Auditor
- Certified Internal Auditor
- CJSTC<sup>2</sup> Certified Instructor
- Florida Certified Contract Manager
- Certified Evidence Specialist

### Professional Affiliations

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

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

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<sup>1</sup> Commission for Florida Law Enforcement Accreditation

<sup>2</sup> Criminal Justice Standards and Training Commission



## Summary of Projects Completed / Active during FY 2018-2019

The following briefly summarizes the OIG activities completed and/or coordinated during the FY 2018-2019.

### AUDIT

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

During FY 2018-2019, the following audit activities were completed or were in progress as of June 30, 2019:

### Audits

#### **Information and Evidence Funds Audit**

IA-1617-01 – In Progress

- This project was initiated based on the FY 2016-2017 Annual Plan. The objectives of this audit are to determine if Information and Evidence Funds are issued and used in compliance with policies and procedures, and to identify any weak or non-existent internal controls and identify opportunities to improve the management of the fund. Due to lack of resources, this audit was placed on hold. The audit was reassigned to a new auditor in May 2018. The project is in the final phase.

#### **Criminal History Revenue Services Audit**

IA-1718-02 – On Hold

- This project was initiated based on the FY2017-2018 Annual Plan. The objectives of this audit are to determine the Department's loss revenue associated with payment for bill me later customers, identify efficiencies in the billing collection of criminal history services revenue, determine loss revenue associated with the Department's absorption of credit card convenience fees, and identify potential credit card convenience fees to apply to credit card transactions. The project was placed on hold due to reallocation of resources.





### **Capitol Complex Building Access Card Program Audit**

IA-1718-03 – In Progress

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

### **Internal Projects**

#### **Risk Assessment and Annual Plan for FY 2018-2019**

RA-1819 – October 2018

- Section 20.055(i), F.S., requires the OIG to develop annual and long-term audit plans based on the findings of periodic risk assessments. The purpose of the OIG Annual Plan is to identify, select, and plan the allocation of resources for the upcoming fiscal year. The overriding consideration during the development of the plan is to provide the greatest benefit to the Department with our limited resources.
- The OIG conducted an annual risk assessment in order to identify the Department's programs and activities, and evaluate risk associated with those activities. Based on the results of the risk assessment as well as input from management, the OIG developed the Annual Plan for FY 2018-2019. This plan was completed and approved by the Commissioner on October 8, 2018.

#### **Risk Assessment and Annual Plan for FY 2019-2020**

RA-1920 – In Progress

- Section 20.055(i), F.S., requires the OIG to develop annual and long-term audit plans based on the findings of periodic risk assessments. The purpose of the OIG Annual Plan is to identify, select, and plan the allocation of resources for the upcoming fiscal year. The overriding consideration during the development of the plan is to provide the greatest benefit to the Department with our limited resources.
- The OIG conducted an annual risk assessment in order to identify the Department's programs and activities, and evaluate risk associated with those activities. Based on the results of the risk assessment as well as input from management, the OIG developed the Annual Plan for FY 2019-2020. The plan was presented to management in July 2019.



## Civil Asset Forfeiture

IP-1718-01 – April 2019

- Per section 932.7061, F.S., every law enforcement agency (LEA) shall submit an annual report to FDLE indicating whether the agency has seized or forfeited property under the Florida Contraband Forfeiture Act. FDLE shall submit an annual report to the Office of Program Policy Analysis and Government Accountability compiling the information and data in the annual reports submitted by the LEAs. The annual reports were due from the LEAs by December 1.
- For the 2017-2018 reporting period, the OIG received a total of 402 annual civil asset forfeiture annual reports:
  - 280 Police Departments;
  - 66 Sheriff's Offices;
  - 18 Colleges/Universities;
  - 17 State Agencies; and
  - 21 State Attorneys.
- The OIG submitted the State of Florida Civil Asset Forfeiture Annual Report for FY 2017-2018 to OPPAGA on April 15, 2019.

## OIG Accreditation

On-going

- In accordance with Commission for Florida Law Enforcement Accreditation, Inc., *Inspector General Standards Manual*, the OIG is responsible for the continued evaluation of its progress toward meeting accreditation standards by monitoring changes to the written directive system and how they affect OIG compliance. The OIG is scheduled for reaccreditation assessment in November 2019.
  - *A mock assessment was conducted on August 13, 2019.*
  - *Prior to the issuance of the Annual Report, the OIG withdrew from the accreditation process on September 25, 2019.*



## **Special Projects / Attestation Engagements**

### **DAVID<sup>3</sup> MOU / Annual Certification Statement**

SP-1819-01 – November 2018

- In accordance with the FY 2018-2019 Annual Plan, the OIG conducted a review of FDLE's compliance with the Driver and Vehicle Information Database (DAVID) Memorandum of Understanding (MOU) for Governmental Entity Access to DAVID, entered into with the Department of Highway Safety and Motor Vehicles (DHSMV).
- The MOU requires FDLE to submit an annual certification statement indicating compliance with the requirements of the MOU no later than 45 days after the anniversary date of the agreement. Based on audit work performed, the OIG determined FDLE complied with the DAVID MOU and the annual certification statement was submitted to DHSMV on November 30, 2018.

### **DAVID Data Exchange MOU / Internal Control and Data Security Audit**

SP-1819-02 – October 2018

- In accordance with the FY 2018-2019 Annual Plan, the OIG conducted a review of FDLE's compliance with the DAVID MOU for Driver License And/Or Motor Vehicle Record Data Exchange, entered into with DHSMV.
- The MOU requires FDLE to submit an Internal Control and Data Security Audit on or before the first anniversary of the execution date of this MOU or within one hundred twenty (120) days form receipt of a request from DHSMV. The audit shall indicated that the internal controls governing the use and dissemination of personal data have been evaluated in light of the requirements in the MOU, and applicable laws and are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. Based on audit work performed, the OIG determined FDLE complied with the DAVID MOU and the Internal Control and Data Security Audit was submitted to DHSMV on October 25, 2018.

### **Review of Cabinet Performance Measures (2018)**

PM-1718-01 – September 2018

- Section 20.055, F.S., requires each state agency's OIG to perform a validity and reliability assessment of their agency's performance measures.
- The objectives of this review were to assess the reliability and validity of the information provided on five new or revised performance measures, and make recommendations for improvement, if appropriate. Recommendations for improvement were made on four of the five measures. Additional recommendations were made to improve the overall performance measures process. The final report was issued in September 2018.

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<sup>3</sup> Driver And Vehicle Information Database (DAVID)



### **Performance Measures Review**

PM-1819-01 – In Progress

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

### **Single Audit Compliance Review**

SA-1617 – August 2018

- In accordance with section 215.971, F.S., the OIG staff reviews single audit annual reports submitted by Department grant managers to ensure compliance with the Florida Single Audit Act.
- The OIG received single audit documentation for FY 2016-2017 for the following divisions:
  - Criminal Justice Professionalism – Trust Fund Section
  - Business Support Program – Office of Criminal Justice Grants
  - Investigations and Forensic Science – Office of Policy Development and Planning

### **External Entity Background Check Process**

SP-1819-03 – In Progress

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

### **Internal Controls Review**

SP-1819-04 – In Progress

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



## Follow-Up Audits/Reviews

### **Information Security Audit (Six-Month Follow-up)**

FP-IA151602-06 – August 2018

- The objectives of this project were to assess implementation of audit recommendations made in the OIG final report, *Information Security Audit* issued in January 2018, which contained three findings with recommendations. A six month follow-up was initiated to assess implementation of the recommendations. The follow-up concluded that management had taken corrective actions towards implementing the recommendations. Two findings were closed and one was partially implemented. The open finding will be re-evaluated at a future date. The follow-up report was issued on August 2, 2018.

### **Armory Audit (Follow-up)**

FP-IG0058-20 – February 2019

- The objectives of this project were to assess implementation of audit recommendations made in the OIG final report, *Armory Audit*, issued in June 2016, which contained seven findings with recommendations. At the conclusion of the twelve-month follow-up in September 2017, three findings with recommendations remained open. A third follow-up was initiated to assess implementation of the remaining recommendations. The follow-up concluded that management had taken corrective actions toward implementing the recommendations; however, three findings remain open. The findings were administratively closed and a new audit will be conducted at a future date. The follow-up report was issued on February 1, 2019.

## External Projects

The OIG serves as liaison with external auditors, acting as the coordinating point for external audits and reviews. During FY 2018-2019, the OIG coordinated with the Office of Program Policy Analysis and Government Accountability (OPPAGA), the Auditor General (AG), the Office of the Chief Inspector General (CIG), and other external auditors.

### Office of the Auditor General

- **Operational Audit of Department of Law Enforcement**  
In Progress

### Office of Program Policy Analysis and Government Accountability

- **Triennial Review of Sexual Predator/Offender Registration**  
December 2018  
Report No. 18-08
- **Social and Economic Impact of Opioid Abuse and Misuse in Florida**  
In Progress



- **Annual Study on Commercial Sexual Exploitation of Children**  
In Progress

#### **Agency for State Technology (AST)**

- **Quest Software License Compliance Review**  
September 2018

#### **Florida Division of Emergency Management (DEM)**

- **Review of the Florida Department of Law Enforcement**  
April 2019

Monitoring Review of Grants:  
Law Enforcement Terrorism Prevention Grant  
Agreement Number 18-DS-X1-13-00-16-268

State Homeland Security Program Grant  
Agreement Number 18-DS-X1-13-00-16-269

#### **United States Social Security Administration (SSA)**

- **Alias Social Security Program Audit**  
July 2019

#### **United States Department of the Treasury (Treasury)**

- **Treasury Forfeiture Fund Audit (FY 2013-2015)**  
In Progress

#### **United States Department of Justice (DOJ)**

- **Office of Justice Programs – National Institute of Justice**  
In Progress

Monitoring Review of Forensic Grants:  
Agreement Number 2016-CD-BX-0030  
Agreement Number 2017-CD-BX-0010

- **Office of Justice Programs – Bureau of Justice Statistics**  
November 2018

Monitoring Review of Grants:  
NCHIP – National Criminal History Improvement Program  
NARIP – NICS Act Record Improvement Program  
SJS – State Justice Statistics  
Agreement Number 2017-NS-BX-K002  
Agreement Number 2014-NS-BX-K001  
Agreement Number 2015-BJ-CX-K016  
Agreement Number 2017-BJ-CX-K006  
Agreement Number 2017-RU-BX-K011  
Agreement Number 2015-NS-BX-K004  
Agreement Number 2015-RU-BX-K013



- **Office of Justice Programs – Sex Offender Sentencing, Monitoring, Apprehending, Registering and Tracking**  
October 2018  
  
Monitoring of Grant:  
Agreement Number 2017-AW-BX-0038
- **Federal Bureau of Investigations – National Sex Offender Registry (NSOR) Audit**  
In Progress
- **Federal Bureau of Investigations – National Crime Information Center (NCIC) Audit**  
In Progress
- **Federal Bureau of Investigations – National Identity Services (NIS) Audit**  
In Progress
- **Federal Bureau of Investigations – National Instant Criminal Background Check System (NICS) Audit**  
In Progress
- **Federal Bureau of Investigations – National Data Exchange (N-Dex) Audit**  
In Progress
- **Federal Bureau of Investigations – Information Technology Services Audit**  
In Progress

### ***Open Audit Findings***

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

## **INVESTIGATIONS**

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Section 20.055, F.S., specifies the duties and responsibilities of the OIG as it relates to investigations and whistle-blower investigations.

During FY 2017-2018, the following investigative activities were completed or in progress:

### **Administrative Investigation**

IV-1718-02 – September 2018

- During FY 2017-2018, the OIG received an investigative complaint. The review was administratively closed September 2018.

### **Administrative Investigation**

IV-1718-04 – September 2018

- During FY 2017-2018, the OIG received an investigative complaint. The review was administratively closed September 2018.



## **CITIZEN ASSISTANCE**

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During FY 2018-2019, the OIG received and responded to:

- **119** customer services calls for assistance; and
- **657** civil asset forfeiture calls for assistance. In addition, we received and responded to civil asset forfeiture requests for assistance via email correspondence.

## **OTHER OIG ACTIVITIES**

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During the FY 2018-2019, the OIG also conducted or participated in the following activities:

- Legislative Analysis
- Partnership Meetings
- Training Coordination
- OIG Procedures Manual Revision
- Consultative Services
- Spanish Translations





**Office of Inspector General  
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**REPORT FRAUD, WASTE, and ABUSE**

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