

2023-2024

ANNUAL *Report*



FLORIDA DEPARTMENT OF LAW ENFORCEMENT

LOURDES HOWELL-THOMAS
Inspector General

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Introduction

The 1994 Florida Inspector General Act (Section 20.055, Florida Statutes [F.S.]) established 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.

The Florida Statutes mandate that the OIG produce an annual report. This report details the projects and activities undertaken by the OIG during the Fiscal Year (FY) 2023-2024.

Mission Statement

The FDLE OIG's mission is to provide timely and professional auditing, investigation, evaluation, inspections, and consulting services that promote transparency, accountability and integrity in Department services and programs.

Statutory Authority

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

- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the programs and operations of the agency.
- Conduct, supervise, and coordinate other activities carried out or financed by the agency to promote economy and efficiency, and prevent and detect fraud and abuse in programs and operations.
- Keep the agency head informed concerning fraud, abuses, and deficiencies relating to programs and operations; recommend corrective action; and report on the progress made in implementing corrective action.
- Advise in the development of performance measures, standards, and procedures for the evaluation of agency programs.
- Assess the reliability and validity of the information provided on performance measures and standards and make recommendations for improvement.
- Review actions taken to improve program performance and meet program standards and make recommendations for improvement.
- Ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities.
- Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies.
- Review rules relating to the programs and operations of the agency and make recommendations regarding their impact.
- Comply with the General Principles and Standards for Office of Inspector General as published and revised by the Association of Inspectors General.

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Organization

Two cornerstones of the OIG are independence and objectivity. By statute, the IG is under the direct supervision of the Commissioner, which ensures **independence** and freedom from outside control and conditions in carrying out its duties and responsibilities. OIG work is conducted **objectively** in accordance with professional standards, and in an unbiased manner. OIG work adheres to the Association of Inspectors General, General Principles and Standards for Offices of Inspector General for investigations, inspections, and evaluations (Green Book), and to the Generally Accepted Governmental Auditing Standards (Yellow Book) for audits.

As of June 30, 2024, the OIG was comprised of 22 full-time positions and 2 part-time positions.



The OIG is comprised of two main sections: Audits, and Investigations and Accountability.

Audit Section

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

The Audit Section is overseen by the Director of Auditing, and it is supported by three Senior Management Analyst II, one Government Analyst II, and one part-time OPS Government Analyst II.

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The Audit Section is responsible for:

- Conducting audits (financial, performance, cybersecurity, contracts, and compliance); and management reviews.
- Advising in the development of performance measures and assessing the reliability and validity of performance measures.
- Monitoring the implementation of the agency's response to any report issued on the agency by the Auditor General or the Office of Program Policy Analysis and Government Accountability no later than six-months after issuance of the report.
- Conducting reviews of compliance with Single Audit requirements, Florida Statutes, Administrative Code, and Memoranda of Understanding.

Investigations and Accountability Sections

The Investigations and Accountability Sections are under the supervision of the Chief of Investigations. The Investigations Section is comprised of the Professional Standards and Customer Complaints Units. The Accountability Section is comprised of the Policy and Accreditation, Inspection and Evaluation, and Strategy Units.

Investigations Section

The Investigations Section was created within the OIG in June of 2024, when the Professional Standards Unit was organizationally moved from the Office of Executive Investigations (OEI). At that time, the Customer Complaints Unit, formerly within the Accountability Section, was reorganized into this section.

Professional Standards Unit

The Professional Standards Unit (PSU) reviews and investigates all complaints received that alleges an FDLE member has violated law, rule, or agency policies or procedures. The PSU's investigations are thoroughly and timely investigated, as their outcome impacts the lives of FDLE members and the trust of the public in FDLE as a law enforcement agency. The PSU is comprised of one Special Agent Supervisor, four Inspectors, and one Crime Intelligence Analyst.

The PSU maintains an electronic field reporting system for the purpose of submitting, tracking, and processing information related to internal investigations, administrative inquiries, and citizen complaints. PSU also maintains the case management system, which is a repository for all PSU cases, citizen complaints, and performance issues.

In addition, PSU oversees the Early Intervention System (EIS), which effectively alerts PSU when a member has two or more reported incidents in six months, three reported incidents in 12 months,

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or four reported incidents in 24 months. When an EIS alert is generated, the member's chain of command is informed so that any potential performance issues can be addressed, if needed. The PSU organizationally moved under the OIG June 1, 2024.

Customer Complaints Unit

The OIG Customer Complaints Unit (CCU) is supervised by one Special Agent Supervisor and supported by two Government Operations Consultants. This Unit was organizationally moved under the OIG in September of 2023, from the OEI. The CCU is responsible for the review, referral and response for all complaints and correspondences related to FDLE members, FDLE services, or outside entities. These complaints may be received through the FDLE Complaints webpage, by mail, by telephone, or from the Executive Office of the Governor (EOG). The complaints are documented in the case management system.

Accountability Section

The Accountability Section was created within the OIG in October of 2023 to provide oversight, consultation, and evaluation services that promote efficiency, effectiveness, and accountability in FDLE programs and processes.

Inspections and Evaluations Unit

The Inspection and Evaluation Unit conducts staff inspections, evaluations, consultations, and program reviews to assess Department programs and initiatives and provide valuable information to leadership.

Policy and Accreditation Unit

The Policy and Accreditation Unit provides support for the Department's law enforcement accreditation efforts with the Commission for Florida Law Enforcement Accreditation (CFA) and the Commission on Accreditation for Law Enforcement Agencies (CALEA), and coordinates development and updates to department policies and procedures.

Strategy Unit

The Strategy Unit consults with executive leadership to develop the Department's strategic direction and manages the Strategic Performance Efficiency and Accountability Reporting (SPEAR) system.

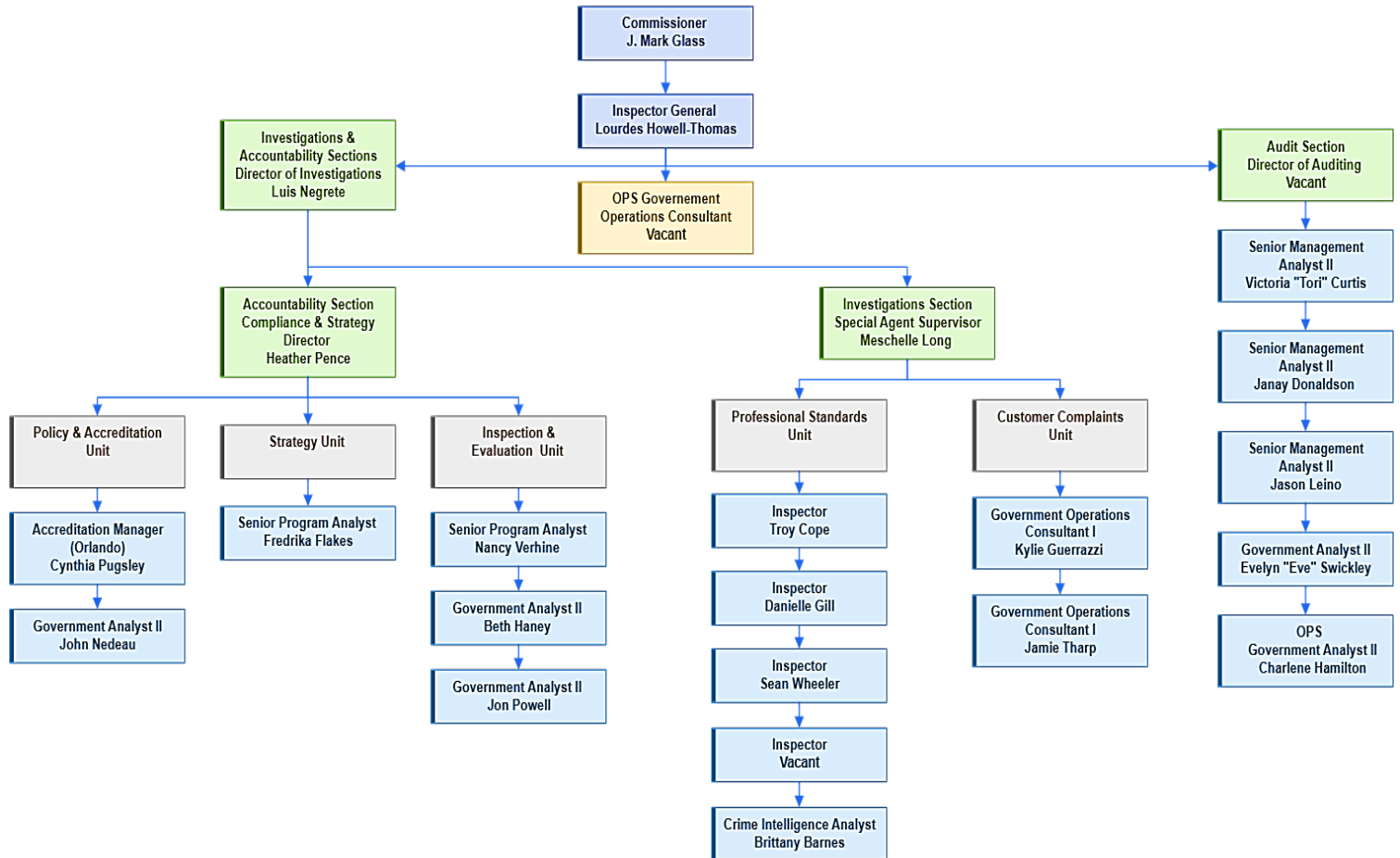
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Organizational Chart

The chart below illustrates the FDLE OIG structure.



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OIG Staff Commitment to Operational Excellence

The OIG prides itself on maintaining a highly skilled and diverse team of professionals dedicated to promoting accountability and integrity in government operations. The OIG is committed to continuous staff development. This commitment ensures that the OIG consistently leads in promoting integrity, respect, quality, and service within FDLE's operations.

OIG staff holds the following certifications:

- Certified Inspector General
- Certified Fraud Examiner
- Certified Criminal Justice Standards Training Commission General Instructor
- Certified Inspector General Auditor (2)
- Certified Inspector General Investigator (3)
- Certified Law Enforcement Instructor (2)
- Florida Certified Contract Manager (3)
- Certified Crime Intelligence Analyst
- Certified Commission of Florida Law Enforcement Accreditation Assessor (2)

In addition to holding various certifications, OIG staff are members of the following organizations:

- Association of Certified Fraud Examiners
- Association of Inspectors General
- Florida Internal Affairs Investigators Association
- The Institute of Internal Auditors, Inc.



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Audit Engagements

The following audit activities were completed or were in progress during the 2023-2024 FY reporting period:

Cybersecurity-Incident Response, Reporting, and Recovery IA-2324-01

In Progress

The objectives of this audit are to evaluate the Departments' ability to detect, respond, recover, and mitigate the impacts of cyber incidents that affect its information systems, and to evaluate the Department's controls and compliance with incident response, reporting, and recovery requirements contained in the Florida Cybersecurity Standards (Rules 60GG-2.001 through 60GG-2.006, F.A.C.)

Aviation Unit Audit IA-2324-03

In Progress

The objective of this audit is to assess adherence to department policies and procedures; examine changes made in safety and operations; and identify opportunities for achieving efficiency and effectiveness.

Prior Audit Follow-Ups

There were no audit follow-ups completed during the review period.



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Special Projects and Reviews

The following special projects and reviews were completed or were in progress as of June 30, 2024:

**Preventing Sexual Harassment
SP-17-319**

In Progress

The objective of this project was to assess the Department's compliance with the requirements identified in Executive Orders (EO) 17-319 Preventing Sexual Harassment in State Agencies and EO 19-11 on Ethics, Open Government, and Preventing Sexual Harassment.

**Protective Operations Storage Room Inventory
SP-2223-01**

May 2024

The objective of this project was to conduct an inventory of the files and identify opportunities for improvement.

**Civil Asset Forfeitures Analysis
SP-2223-05**

July 2023

At the Commissioner's request, the OIG prepared a report summarizing the mandate, work performed to fulfill the mandate, and cost associated with the implementation of the civil asset forfeitures process and application.

**Undercover Case Operations Review
SP-2223-07**

November 2023

In accordance with Department procedures, the OIG conducted a review of the Miami Regional Operations Center's (MROC) High Tech Crimes Unit undercover case financial documentation. Five findings were identified during the review and the OIG provided recommendations to improve investigative operations.

**Protective Operations Sole Source Procurement
SP-2223-03**

In Progress

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

**GCOM CCH Contract Review
SP-2223-02**

In Progress

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

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Department of Highway Safety and Motor Vehicles Compliance Audits

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

- Governmental Entity Access to Driver and Vehicle Information Database (DAVID) MOU
 - **Annual Certification Statement Signed – September 2023**
- Driver's License and/or Motor Vehicle Record Data Exchange MOU
 - **Internal Control and Data Security Audit Completed - April 2023**
- Access to Biometric Facial Analysis System MOU
 - **Annual Certification Statement Signed – March 2023**

Single Audit Compliance Reviews SA-2122, SA-2223

In Progress

Section 215.97, F. S., requires that a copy of the recipient's financial reporting package be filed with the state awarding agency and the Auditor General. The OIG staff reviews single audit documentation submitted by Department grant managers. Documentation for FY 2021-2022 was collected this fiscal year along with FY 2022-2023.

External Coordination

Pursuant to s. 20.055(2)(g), F.S., the OIG is responsible for ensuring effective coordination and cooperation between state and federal auditors, and other governmental bodies with a view towards avoiding duplication. During the FY 2023-2024, the OIG staff participated in coordination of reviews, audits, and monitoring visits with the following other external entities:

Auditor General

FDLE-OIG Quality Assessment Review Report 2024-079

December 2023

The report noted that the OIG generally complied with the provision of Section 20.055, F.S., governing the operation of State Agencies' offices of inspectors general internal audit activities.

Information Technology Operational Audit Information Technology General Controls Report 2024-111

January 2024

The objectives of this audit were to evaluate the effectiveness of selected significant IT controls in the categories of compliance with controlling laws, administrative rules, and other guidelines, the confidentiality, integrity, availability, relevance, and reliability of data, and the safeguarding of IT resources. The Auditor General's report identified four findings related to CSIRT, backup

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processes and procedures, disaster recovery, and security controls. Management agreed with all four findings, and corrective actions are in progress.

Statewide Financial Statements Audit – 2022-2023

In Progress

As part of the Auditor General's Audit of the State's Financial Statements for the fiscal year ended June 30, 2023, the Office of Financial Management provided supporting documentation for expenditures incurred during the FY 2023-2024.

FRS Attestation Request- List of New Hires (Law Enforcement Investigation Services)

August 2023

A list of new hires in January 2023 was requested. The information was to include the name, hire date, position and to indicate if they had received any salary payments in January 2023.

Information Technology Survey

February 2024

This survey was conducted via the Auditor General's FTP server, it covered a broad spectrum of general and application related controls, with the purpose of gaining understanding of the agency's IT environment, the level of governance in place, and alignment of control's with IT's existing infrastructure.

Florida Digital Services

Cyber Risk Assessment FDLE's Triennial Security Risk Assessment

September 2023

The State of Florida Digital Services engaged KITC-RSM to perform the triennial security risk assessment of enterprise agencies in alignment with Florida Statute 282.318. The objective of this effort was to identify, analyze, and document the security risks and associated controls aligned with the FDLE's security program. Management is taking corrective actions towards addressing the issues identified in the report.

Federal Government

Social Security Administration

In Progress

During the reporting period, the Social Security Administration assessed the State of Florida Police Alias Social Security Number Program. The final report is pending completion.

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Office of Program Policy Analysis and Government Accountability

- Annual Study on Commercial Sexual Exploitation of Children
- Recognizing and Responding to the Commercial Exploitation and Abuse of Children and Adults
- Annual Report of Florida's Pretrial Programs
- Examination of Registries for Persons with Disabilities and Law Enforcement Agencies and Training Requirements for Law Enforcement Officers
- Violent Sexual Offender Criminal History Data
- Theft Arrests and Dispositions
- Triennial Review of Florida's Sexual Predator and Sexual Offender Registration Process

Open Audit Findings

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

Other Activities

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

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Investigations

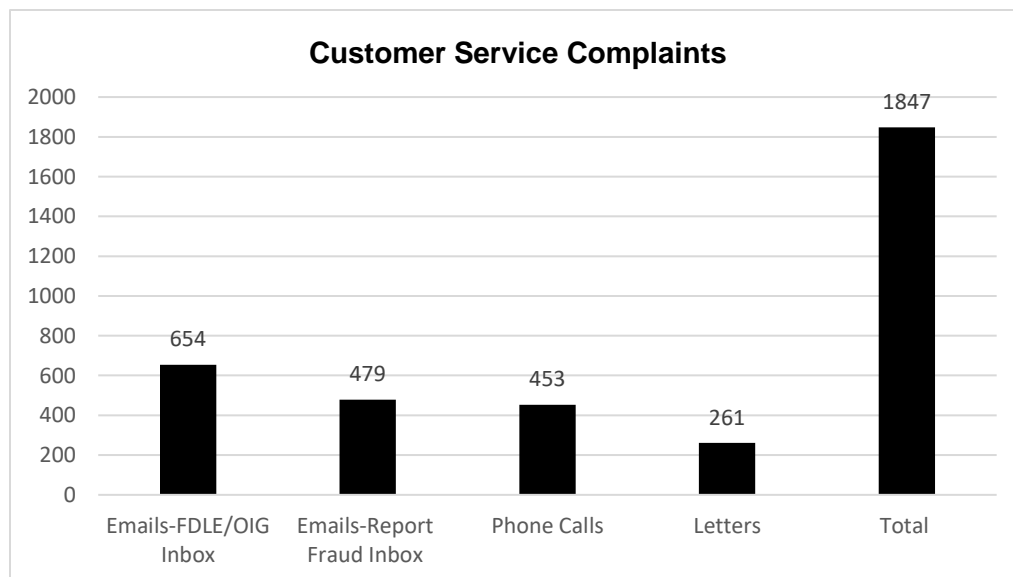
The Investigations Section was created within the OIG June 1, 2024, and is comprised of the Professional Standards Unit and the Customer Complaints Unit. The Investigations Sections provides a mechanism for the receipt, assessment, investigation, and documentation of complaints/allegations of FDLE member misconduct.

During this period, the PSU completed the following administrative investigations:

| CASE NUMBER | ALLEGATIONS | FINDING |
|-------------|---|----------------------------------|
| E179-2259 | Allegations of hostile work environment and unprofessional behavior from a Special Agent Supervisor towards subordinates. | Not Sustained |
| E179-2258 | Special Agent involved in a motor vehicle crash while operating a state issued vehicle and conducting state business. | Sustained At-Fault Traffic Crash |

Customer Complaints Received

During the period of September 2023 - June 2024, the OIG received 1,847 customer complaints. Of those complaints, only 18 were filed against an FDLE service or member. The following graph depicts a summary of the complaints received.



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Accountability Engagements

The Accountability Section was organizationally moved to the OIG in September of 2023. The following activities were completed during the FY 2023-2024.

Customer Complaints Process Improvements

- Consolidated three phone lines and voicemail boxes into one centralized customer complaint phone line.
- Revised the FDLE telephone greeting to correct inaccurate information about FDLE's role in the complaint process, ensuring alignment with Florida Statutes.
- Established a new online form to receive complaints against FDLE services, thereby reducing spam and non-FDLE related complaints by approximately 50 percent.
- Revised the FDLE website to include updated information related to the customer complaints process and provide clear guidance for filing a complaint.

FDLE Written Directives Enhancement and Process Improvements

- Created an FDLE Policy Coordinator position and established the FDLE Policy mailbox to provide a centralized point of contact for all written directives.
- Streamlined the policy and procedure routing and approval process to eliminate redundant steps to establish a more efficient process.
- Established FDLE Directing Memorandums to communicate critical, and timely information to FDLE members on directives.
- Expanded the use of PowerDMS to deliver and capture member acknowledgment of Directing Memorandums.

Policy and Accreditation

- An accreditation manager was added to the team to manage the Department's accreditation efforts and provide accreditation related guidance. The accreditation manager also advises on policies and processes to maintain compliance with accreditation standards.
- Coordinated a successful CALEA Law Enforcement remote based Year 2 assessment. No standards issues were found.
- Established an FDLE accreditation mailbox and calendar to provide a centralized point of contact for all accreditation issues, as well as the submission of accreditation proofs.

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Inspections, Reviews and Evaluations

- Coordinated and conducted annual inventories of investigative evidence facilities in Tallahassee, Pensacola, Jacksonville, Orlando, Ft. Myers, Tampa, and Miami.
- Completed annual reviews required by accreditation standards and FDLE policy of the FDLE Early Intervention System, Bias-based Profiling, Confidential Informants/Sources, Intelligence Operations, Traffic Enforcement Activity, and Use of Force.
- Completed an evaluation of the FDLE customer complaints process and provided findings and recommendations to Executive Leadership.

Strategy

- Led the development of the FDLE Strategic Plan composed of five goals, 15 objectives and associated key performance indicators.
- Developed a comprehensive, technology platform to monitor and report on strategy progress as well as department projects and initiatives.
- Coordinated the development of 10 strategic plans composed of goals, objectives, and key performance indicators for the following divisions: Criminal Justice Professionalism, Forensics, Criminal Justice Information Services, Capitol Police, Office of Statewide Intelligence, Office of Statewide Services, Cyber, Information Technology Services, Business Support Program, and Regional Investigations.
- Coordinated an extensive rewrite of the FDLE Investigative Focus in consultation with Executive Leadership and Command Staff.
- Facilitated an update to the FDLE Investigative Priorities, established and scheduled annual review process, and developed guidance for sworn members on how to properly document priorities in the Automated Investigative Management System (AIMS).
- Created customized landing pages in SPEAR to provide centralized division-specific SPEAR data and strategy components.



CONTACT US:

**Office of Inspector General
2331 Phillips Road
Tallahassee, FL 32308**

**Office: (850) 410-7228
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