



Florida Department of
Law Enforcement


J. Mark Glass
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*

MEMORANDUM

TO: J. Mark Glass, Commissioner
Office of Executive Director

FROM: Lourdes Howell-Thomas, Inspector General
Office of Inspector General 

DATE: September 21, 2022

SUBJECT: Annual Audit Plan for FY 2022-2023

The Office of Inspector General (OIG) is pleased to present the Annual Audit Plan for the **2022-2023** fiscal year.

The projects outlined in this plan address the Department's operations and optimize the use of our resources. We estimate 3,500 hours, if fully staffed, will be available for audit related activities. The plan is subject to ongoing adjustments at your request or as a result of unexpected circumstances or events.

Upon your written approval, we will implement the Annual Audit Plan for the 2022-2023 fiscal year. A copy of the Annual Audit Plan will be forwarded to the Auditor General as required by Section 20.055(6)(i), Florida Statutes, and to the Chief Inspector General.

Thank you for your support.

LHT
Attachment

APPROVED:



J. Mark Glass
Commissioner



Date

September
2022

Office of Inspector General

Annual Audit Plan

Fiscal Year 2022-2023

FLORIDA DEPARTMENT OF LAW ENFORCEMENT
OFFICE OF INSPECTOR GENERAL
INSPECTOR GENERAL LOURDES HOWELL-THOMAS

Prepared By:
Inspector General Howell-Thomas





Introduction

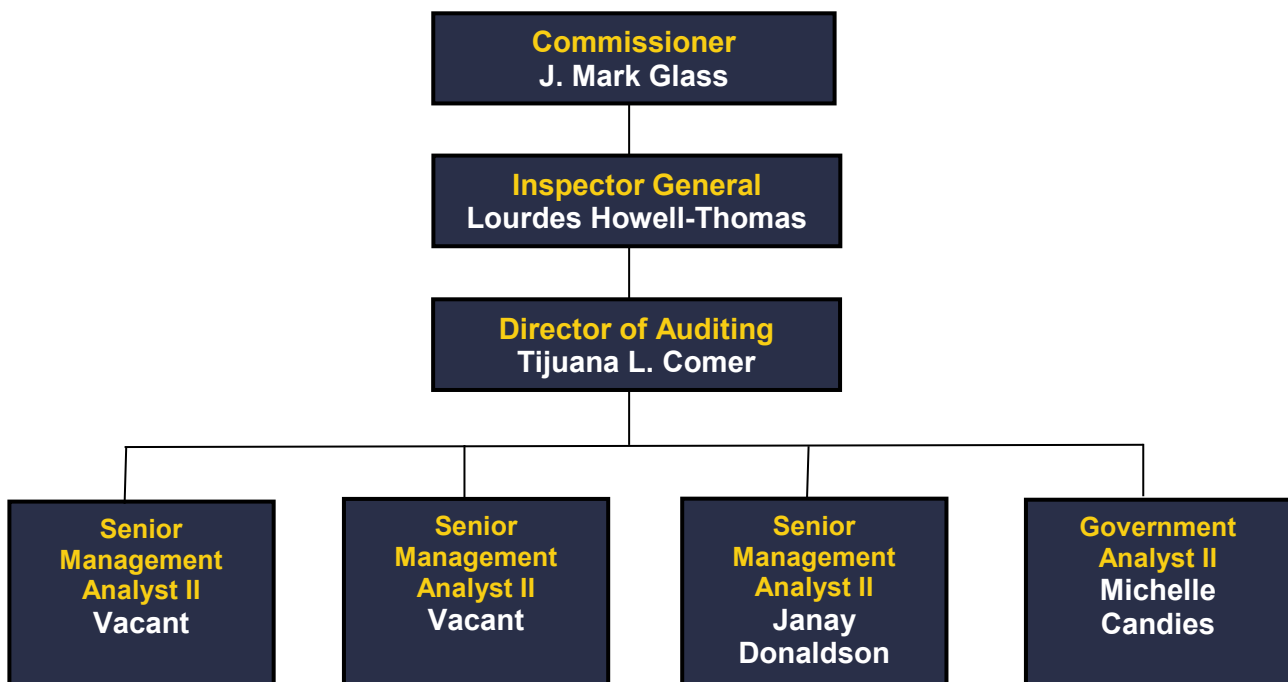
The purpose of the Office of Inspector General (OIG) Annual Audit Plan is to identify, select, and plan the allocation of resources for the upcoming fiscal year. The overriding consideration during the development of our plan is to provide the greatest benefit to the Department with our limited resources. Section 20.055(6)(i), Florida Statutes (F.S.), requires the OIG to develop annual and long-term audit plans based on the findings of periodic risk assessments.

Mission Statement

The mission of the OIG is to assist the Florida Department of Law Enforcement by providing timely and professional auditing, consulting, and review services; and promoting accountability, integrity, economy, efficiency and effectiveness of the department's divisions, services and activities.

OIG Staffing

The OIG responsibilities are shared by five full time positions and one OPS part-time position: Inspector General, Director of Auditing, three Senior Management Analysts (SMA) II, and a Government Analyst II. Currently, two of the three SMA II positions are vacant. We estimate that **3,500** hours, if fully staffed, will be available for conducting audits, consulting engagements, management reviews, and other audit related services projects.





2022-2023 Annual Audit Plan

Carry Forward Projects from the 2021-2022 Fiscal Year

The following projects were not finalized as of June 30, 2022, and work hours are allocated in this fiscal year:

Division / Program Area:	Topic:
Capitol Police	Off-Site Mail Screening Center Review
Information Technology Services (ITS)	Enterprise Audit Project – Cybersecurity – Security Continuous Monitoring
Department-wide	Risk Assessment and Annual Plan (FY 2022-2023)
Investigations and Forensic Science	Information & Evidence Funds Consulting Project
Investigations and Forensic Science	Undercover Operations Case Review

Audit Related Engagements

The following are the audit related engagements for the 2022 – 2023 fiscal year:

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 following projects are to ensure compliance with the terms and agreements identified in each of the memorandums.

- Governmental Entity Access to Driver and Vehicle Information Database MOU
- Driver's License And/Or Motor Vehicle Record Data Exchange MOU
- Access to Biometric Facial Analysis System MOU

Law Enforcement Investigative Funds Annual Financial Audit

Section 925.055(2), F.S., requires an annual financial audit of law enforcement agencies investigative funds be performed in conformity with generally accepted government accounting principles.

Enterprise Audit Project: Cybersecurity – Identity and Access Control Management

The Office of the Chief Inspector General identify the priorities for these projects. This year, the project will be a cybersecurity audit with focus on Identity and Access Control Management.



Follow-up of Prior Audit Findings

Section 20.055, F.S., requires the identification of significant recommendations described in previous audit reports for which corrective action has not been completed. The OIG staff conducts periodic follow-up assessments of outstanding items.

Other Engagements

In addition to the audit related engagements, our office is to complete the following engagements:

Internal Quality Assurance Review

Generally Accepted Government Auditing Standards (GAGAS) 5.04, requires that each OIG document compliance with its quality control policies and procedures. This project will assess the OIG's conformance to this standard.

Performance Measures Assessment

Section 20.055(2)(b), F.S., requires each state agency's OIG to perform a validity and reliability assessment of their agency's performance measures.

Risk Assessment and Annual Audit Plan

Section 20.055 (6)(i), F.S., requires the OIG develop long-term and annual audit plans based on the findings of periodic risk assessments.

Annual Report

Section 20.055 (8)(a), F.S., requires the OIG prepare an annual report summarizing the activities of the office during the immediately preceding state fiscal year.

Civil Asset Forfeiture

Section 932.7061, F.S., identifies the Department as the responsible party for receipt of annual reports from every law enforcement agency in the State of Florida regarding whether the agency has seized or forfeited property under the Florida Contraband Forfeiture Act. The OIG staff is responsible for ensuring that all annual reports are received annually by December 1. In addition, OIG staff must 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 law enforcement agencies.

Single Audit Compliance Reviews

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.

FDLE Investigative Operations Procedures – Undercover Operations

In accordance with Department procedures (Criminal Justice Investigations and Forensic Science Program – Undercover Operations), an audit of all financial data regarding the undercover operation will be conducted by OIG staff within 90 days of the termination of the case.



Long Term Audit and Review Plan

As required by statute, the following long-term plan has been developed to ensure that the services of the OIG provide the most benefit to the Department. The future projects to which resources are planned are:

Ethics Audit

This project will evaluate the conduct of FDLE's members, volunteers, and contract employees against ethical standards. FDLE policy requires a periodic review of compliance with the ethics policy.

Department-wide Policy Compliance Review – Administration Section

This project will focus on the evaluation of FDLE's compliance with Department policies in the Administration Section.

FDLE Purchasing Card Plan Audit

The OIG will periodically review samples of transactions and schedule programmatic reviews in accordance with the FDLE's risk analysis program

NOTE: This plan is subject to change based on changes in the Department's risk environment and extenuating circumstances. All operations of the Department are subject to be audited.