




Florida Department of
Law Enforcement




J. Mark Glass
Commissioner

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Ron DeSantis, *Governor*
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MEMORANDUM

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

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

DATE: August 29, 2023

SUBJECT: 2023-2024 Annual Audit Plan

The Office of Inspector General (OIG) is pleased to present the Annual Audit Plan for the 2023-2024 fiscal year. Based on this year's risk assessment, we have selected areas of high-risk and issues that are a priority to management. Communication with appropriate members of executive management via Department-wide questionnaire and interviews were used to ensure that the topics selected would add value to the Department.

This analysis allows our plan to provide the most effective coverage of the Department's divisions, processes, and systems in response to the economic climate and constantly changing environment based on available OIG resources. Projects that were approved in the prior fiscal year and were not completed have been rolled over into this year's plan. The plan is subject to ongoing adjustments as a result of unexpected circumstances or events.

Upon your written approval, we will implement the Annual Audit Plan for the 2023-2024 fiscal year. A copy of the 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 continued support.

LHT
Attachment

APPROVED: 

J. Mark Glass
Commissioner



Date

August
2023

Office of Inspector General
Annual Audit Plan
Fiscal Year 2023-2024

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





Risk Assessment and Annual Audit Plan Development

Annually, the Office of Inspector General (OIG) conducts a risk assessment in order to identify the Florida Department of Law Enforcement's (Department) programs and activities, and evaluate risk associated with those activities. The risk assessment is used, in conjunction with other considerations to identify, select and plan the allocation of resources for the upcoming fiscal year and prepare the OIG Annual Audit Plan.

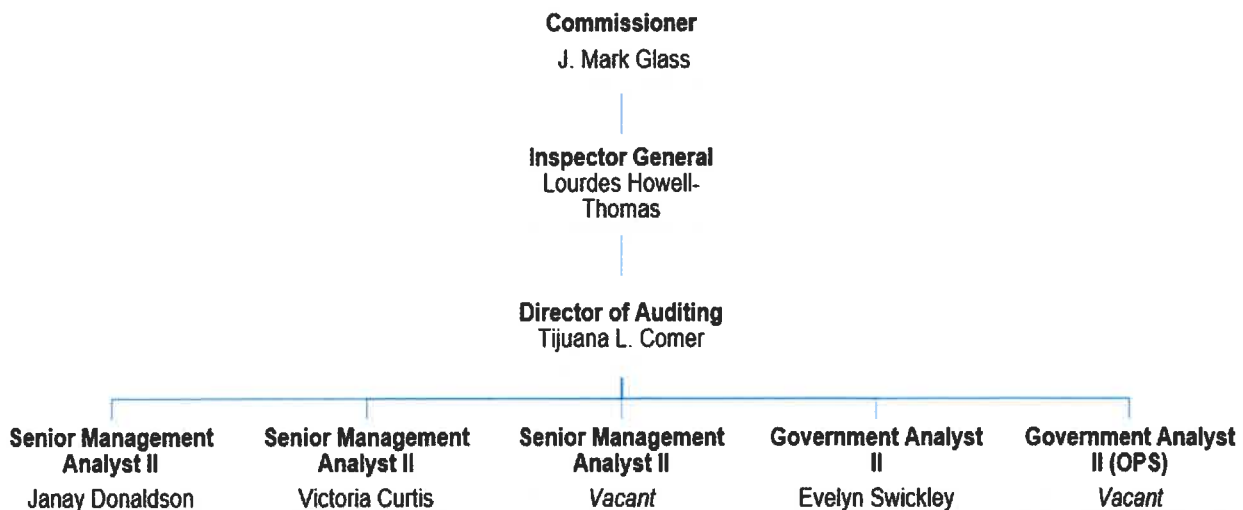
The purpose of the OIG Annual Audit Plan is to identify, select, and plan the allocation of resources for the upcoming fiscal year. The overriding consideration during the development of our plan is to provide the greatest benefit to the Department with our limited resources.

To assess the risk within the Department, a questionnaire was developed and sent to members of executive management to obtain their responses. The responses were subsequently ranked by the OIG members from highest to lowest risk utilizing several factors. The areas identified as high risk according to the methodology, were further assessed to determine the need for audit or review.

We will continue to monitor the department's risk environment to identify emergent issues that may require more immediate review. While the plan allocates hours towards the various categories, the plan may be adjusted by the OIG to meet management's needs, emerging risks, and other identified priorities.

OIG Staffing

The OIG is allocated six full-time positions and one OPS part-time position: Inspector General, Director of Auditing, three Senior Management Analysts (SMA) II, and two Government Analysts (GA) II. One SMAII position was filled for the entire 2022-2023 fiscal year. The second SMAII position was filled in May of 2023. The third SMAII position remained vacant for the entire 2022-2023 fiscal year, despite multiple attempts to fill. In March of 2023, a full-time GAI position was transferred from another Division. The OPS part-time GAI position was vacated in October 2022 and remained vacant through the end of the fiscal year.





Staff Resource Allocation

The following table lists an estimated allocation of professional staff resources in hours to various project categories this fiscal year.

Project Category	Planned Hours	Percentage of Time
Carry-Forward Projects	1231	15%
Planned Audit-Related Engagements	4515	55%
Planned Follow-Ups on Prior Audits	821	10%
Other Projects	1231	15%
Business Management & Customer Support	410	5%
Total	8208	100%

2023-2024 Annual Audit Plan

Carry-Forward Projects

The following table lists projects that were not finalized during the prior fiscal year¹. Hours will be allocated during this fiscal year to complete these objectives.

Started Date	Department Area	Topic
March 2023	Department-wide	DRM FDLE Risk Management Program Evaluation Audit Follow-Up (FP-2223-02)
November 2022 ²	Criminal Justice Information Services (CJIS)	GCOM CCH Contract Review Special Project (SP-2223-02)
November 2022 ³	Protective Operations (POS)	POS Procurement Review Special Project (SP-2223-03)
May 2023	Department-wide	Risk Assessment and Annual Audit Plan (FY 2023-2024) (RA-2324)
October 2022	POS	Protective Operations Storage Room Inventory Special Project (SP-2223-01)

¹ Projects were not completed due to lack of staffing and available resources as outlined in the OIG Staffing section above.

² This project was requested in October 2022; however, due to lack of resources and project prioritization work was not initiated until November 2022.

³ This project was requested in October 2022; however, due to lack of resources and project prioritization work was not initiated until November 2022.



October 2022	Department-wide	Civil Asset Forfeiture (FY 2021-2022 Reporting Cycle) (IP-2223-01)
March 2023	Department-wide	Executive Order #17-319 / #19-11 Consulting Project (124)
June 2023 ⁴	Investigations and Forensic Services (IFS)	Undercover Operations Case Review (SP-2223-07)

Planned Audit-Related Engagements

Section 20.055, Florida Statutes, requires the OIG to conduct financial, compliance, electronic data processing, and performance audits of the agency. The audits will be conducted in accordance with generally accepted governmental Auditing Standards. The following are the planned audit-related engagements for the 2023-2024 fiscal year:

Cybersecurity – Incident Response, Reporting, and Recovery

The OIG will participate in the enterprise project directed by the Office of the Chief Inspector General (CIG). The CIG identifies the priorities for the enterprise projects. This project will focus on Cybersecurity Incident Response, Reporting, and Recovery.

Aviation Unit Audit

At the request of the Commissioner, this project will focus on a review of the Aviation Unit within the Office of Statewide Investigative Services.

Law Enforcement Investigative Funds Annual Financial Audit

This project will focus on an annual financial audit of law enforcement agencies investigative funds as required in Section 925.055(2), F.S. The request date for this project was March 2020.

Memoranda of Understanding (MOU) Audit

This project will focus on the Department’s compliance with MOUs.

⁴ This project was started in February 2019, at the request of Miami Regional Operations Center (MROC) for consultation purposes. Through the years, documentation was submitted and feedback was provided. In 2022, MROC provided final documentation for this case. However, due to lack of resources the OIG did not start the review until June 2023.



Planned Follow-Ups on Prior Audits

The following are audit follow-ups for the 2023-2024 fiscal year:

2022 Auditor General Operational Audit Follow-Up (12 month)

This project will focus on the status of outstanding external recommendations. This follow-up will be due in December 2023.

Cybersecurity – Security Continuous Monitoring Audit Follow-Up (6 month)

This project will focus on the status of outstanding internal recommendations. This follow-up will be due in December 2023.

Other Projects

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

Regional Operations Centers (ROCs) Special Project

This project will focus on periodically reviewing activities and functions in the seven ROCs located throughout the state.

Capitol Police (CP) Off-Site Mail Screening Center Review

A review of CP's Off-site Mail Screening Center was a project topic identified in the 2021-2022 Annual Audit Plan. A preliminary meeting was held with CP management in July 2022; however, a project engagement did not officially start due to lack of resources. CP management confirmed during this year's risk assessment the project remains a topic of interest. This project will focus on reviewing the activities and functions of the off-site mail screening center.

Internal Quality Assurance Review

This project will focus on compliance with quality control policies and procedures, as required in Generally Accepted Government Auditing Standards (GAGAS) 5.04.

Performance Measures Assessment

This project will assess the validity and reliability of the agency's performance measures, as required in Section 20.055(2)(b), F.S.

Annual Report

This project will focus on preparing an annual report to summarize the activities of the office during the immediately preceding state fiscal year, as required in Section 20.055(8)(a), F.S.



Single Audit Compliance Review

Section 215.97, F.S., requires that a copy of the recipient's financial reporting package be filled with the state awarding agency and the Auditor General. The OIG staff reviews single audit documentation submitted by Department grant managers.

Long Term Audit 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. This section reflects the projects identified based on our risk assessment for which there is need for review. The following are future projects to which resources will be planned:

- **Ethics Audit**
- **Department-wide Policy Compliance Review – Administration Section**
- **FDLE Purchasing Card Plan Audit**
- **Contracts Audit⁵**
- **Public Records Request (PRR) Unit Audit**

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.

⁵ Section 287.136(2), F.S., states: October 1, 2021, and every 3 years thereafter, each agency inspector general shall complete a risk-based compliance audit of all contracts executed by the agency for the preceding 3 fiscal years. The audit must include an evaluation of, and identify any trend in, vendor preference. The audit findings must be submitted to the agency head, the secretary of the Department of Management Services, and the Governor. Additionally, the last Contract Audit Final Report was issued on May 17, 2022.