

Florida Department of Law Enforcement


## Memorandum

Office of Inspector General



DATE: July 25, 2024

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

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

SUBJECT: 2024-2025 Annual Plan

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The Office of Inspector General (OIG) is pleased to present the Annual Plan for the 2024-2025 fiscal year. Selected areas of high-risk and issues that are a priority to management have been included in the plan. Communication with appropriate members of executive management 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 result of unexpected circumstances or events.

Upon your written approval, we will implement the Annual Plan for the 2024-2025 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

26 JUL 2024  
Date

July  
2024

**Office of Inspector General**  
**Annual Plan**  
**Fiscal Year 2024-2025**



**Florida Department of Law Enforcement**

**Office of Inspector General**  
**Inspector General Lourdes Howell-Thomas**



## **Risk Assessment and Annual 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 Plan.

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 our plan is to provide the greatest benefit to the Department with our limited resources.

As the year progresses, 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 to meet management's needs, emerging risks, and other identified priorities.

## **OIG Staffing**

The Office of Inspector General is under the supervision of Inspector General Lourdes Howell-Thomas. Twenty-two full-time positions and two Other Personnel Service (OPS) part-time positions are allocated to the office.

The office is divided into three sections, Audit, Investigations and Strategy and Accountability. The positions are as follows: Inspector General, Director of Auditing, Director of Investigations, Program Administrator, Special Agent Supervisor, Accreditation Manager, two Senior Program Analysts, four Inspectors, three Senior Management Analysts II, four Government Analysts II, one Crime Intelligence Analyst, two Government Operations Consultants, one OPS part-time Government Analyst II, and one OPS part-time Government Operations Consultant.

## ***Audit Section***

The Audit Section is responsible for conducting audits (financial, performance, cybersecurity, contracts, and compliance); management reviews; and special projects. The audit section also monitors 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 are also projects under this section.



### Staff Resource Allocation

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

Project Category	Planned Hours	Percentage of Time
Carry-Forward Projects	649	10%
Planned Audits	4220	65%
Planned Follow-Ups	325	5%
Other Projects	974	15%
Administrative	324	5%
<b>Total</b>	<b>6492</b>	<b>100%</b>

### Carry-Forward Projects

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

Started Date	Department Area	Topic
November 2022	<b>Criminal Justice Information Services (CJIS)</b>	GCOM CCH Contract Review Special Project (SP-2223-02)
November 2022	<b>Protective Operations (POS)</b>	POS Procurement Review Special Project (SP-2223-03)
September 2023	<b>Information Technology Services (ITS)</b>	Cybersecurity- Incident Response, Reporting, and Recovery (IA-2324-01)
February 2024	<b>Investigations and Forensic Science (IFS)</b>	Aviation Unit Audit (IA-2324-03)
June 2024	<b>Office of Executive Investigations (OEI) Information Technology Services (ITS)</b>	2022 Auditor General Operational Audit Follow-Up (FP-2324-02) <i>Completed 7/12/2024</i>
June 2024	<b>Information Technology Services (ITS)</b>	Cybersecurity – Security Continuous Monitoring Audit Follow-Up (FP-IA2122-01)
June 2024	<b>Information Technology Services (ITS)</b>	Auditor General IT Operational Audit Follow-Up (FP-2324-01) <i>Completed 7/19/2024</i>
June 2024	<b>Office of Inspector General (OIG)</b>	<i>Risk Assessment / Annual Plan</i>



## Planned Audits

The audits will be conducted in accordance with Generally Accepted Governmental Auditing Standards (GAGAS). The following are the planned audit engagements for the 2024-2025 fiscal year:

### **Law Enforcement Investigative Funds**

This project will review the department's investigative funds as required in Section 925.055(2), F.S.

### **Sworn Training Unit**

This audit will focus on the activities and functions performed by this unit.

### **Cybersecurity – Asset Management**

The Office of the Chief Inspector General identifies the priorities for cybersecurity audits. This year, the project will focus on Asset Management.

### **Regional Operations Centers (ROCs)**

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

### **Capitol Police (CP) Off-Site Mail Screening Center**

This project remains a topic of interest for management and will focus on reviewing the activities and functions of the off-site mail screening center.

### **Contracts**

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. This is the second audit in the three-year cycle.

## Planned Follow-Ups

The following are audit follow-ups for the 2024-2025 fiscal year:

### **2022 Auditor General Operational Audit Follow-Up**

This project will focus on the status of outstanding external recommendations.

### **Cybersecurity – Security Continuous Monitoring Audit Follow-Up**

This project will focus on the status of outstanding internal recommendations.

### **Auditor General IT Operational Audit**

This project will focus on the status of outstanding external recommendations.





## **Cybersecurity – Incident Response, Reporting, and Recovery Audit Follow-Up**

This project will focus on the status of outstanding internal recommendations.

## **Other Projects**

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

### **Internal Quality Assurance Review**

This project will focus on compliance with quality control policies and procedures, as required in GAGAS 5.04.

### **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 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.

### **Memoranda of Understanding (MOU)**

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

### **Risk Assessment & Annual Plan**

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

## **Long Term Audit Plan**

The following are future projects for which there is a need for review:

### **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.

### **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.

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### **Public Records Request (PRR) Unit Audit**

Currently this unit is undergoing changes. An audit will be conducted once this unit is fully functional.

### ***Investigations Section***

The Investigations section is composed of the Professional Standards and Customer Complaints Units. The Professional Standards Unit is responsible for investigating allegations of misconduct involving the operations of FDLE and its members. This unit is also responsible for conducting Whistle-blower and sexual harassment complaints, vehicle accidents and use of force complaints. The Customer Complaints Unit is responsible for receiving complaints against the agency and members of FDLE.

The Investigations section will continue its responsibilities during the 2024-2025 fiscal year.

### ***Strategy and Accountability Section***

The Strategy and Accountability Section is comprised of three units: Policy and Accreditation, Inspections and Evaluation, and Strategy. 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. The Inspection and Evaluation Unit conducts staff inspections, annual evidence inventories, and program reviews, and assist with department programs and initiatives. 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.

The Strategy and Accountability Section plans on conducting the following projects:

#### **Annual Policy Review and Policy Consultations**

Facilitate annual Department policy and procedure review and assist divisions and program areas by providing independent review of policies and procedures to address best practices and operational efficiencies.

#### **ROCs Statistical Reports and Analyses**

Create and analyze statistical reports for ROCs investigations data from the Automated Investigative Management system (AIM) and other sources.

#### **FDLE Armory**

Review completeness and compliance of procedures, accuracy of inventory, and internal controls to provide accountability for and security of weapons.



### **FDLE Evidence Room Inventories and Inspections**

Conduct annual inventories of investigative evidence facilities as required by FDLE Policy 4.4, Evidence/Property Control and Accountability.

### **Law Enforcement Accreditation Assessment**

Agency-wide preparation for the Commission for Florida Law Enforcement Accreditation (CFA) assessment. Coordinate mock assessment and region site visits scheduled for August 2024, and on-site assessments and regions site visits for re-accreditation, which are scheduled for October 2024.

### **FDLE MOU**

Identify agency MOU, review agency compliance with MOUs, and make recommendations for MOU tracking and oversight.

### **Strategy**

Preparation and dissemination of Department quarterly performance reports and annual Quick Stats, facilitation of agency strategy briefings and Department SWOT exercise, and development of a Department Annual Report.

### **Performance Measures Review**

Review of the Department's new Key Performance Indicators (KPIs) for reliability and validity.

### **Early Intervention System Annual Review**

FDLE Policy 3.4, Standards of Member Conduct, and CALEA Standard 35.1.9 require an annual evaluation of the system to ensure that appropriate criteria are identified, and appropriate reviews are being conducted.

### **Bias-based Profiling Annual Review**

FDLE Policy 4.14, Biased-Based Profiling, and CALEA Standard 1.2.9 require an annual review of agency practices and citizen concerns regarding compliance with this policy.

### **Confidential Informant/Source Annual Review**

FDLE'S procedure requires the OIG to conduct a review of confidential informant practices to ensure conformity with established procedures and Florida Statutes.

### **Intelligence Operations Annual Review**

FDLE Policy 1.15, Criminal Intelligence, requires the OIG to conduct an annual review of intelligence procedures and practices to ensure compliance.

### **Traffic Enforcement Activity Annual Review**

FDLE Policy 4.17, Traffic Enforcement, requires the OIG to review all traffic enforcement activities and to prepare an annual report detailing such activities.





**Use of Force Analysis Annual Review**

FDLE Police 4.1, Use of Force, Weapons and Defensive Tactics, requires the OIG to compile use of force related information for the purpose of ensuring policy compliance, and to identify trends, training and/or equipment needs.

**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.