



*Department of Elder Affairs*  
*Office of Inspector General*

**MEMORANDUM**

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To: Richard Prudom, Secretary

From: Taroub J. Faraj, Inspector General *J.F.*

Date: March 8, 2021

Re: *Six-Month Follow-up to Auditor General Report No. 2021-010, Department of Elder Affairs Office of Public and Professional Guardians and Selected Administrative Activities Operational Audit, Project # E-1819DEA-018*

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The Office of Inspector General (OIG) conducted a Six-Month Follow-up to the above referenced audit report issued on August 21, 2020. The objectives of the follow-up were to determine whether corrective actions were taken to address the audit findings cited in the original report. The scope consisted of obtaining from the Office of Public and Professional Guardians, the Bureau of Information Technology, and the Division of Financial and Support Services' management a written response along with documentation of corrective actions taken to implement the audit recommendations.

The attached report presents the status and OIG's position on actions taken. We reviewed the responses and determined corrective actions have not been completed to address Findings 1 and 4, and those taken partially address the confidential finding that was separately discussed with the Chief Information Officer; therefore, we will conduct a 12-Month Follow-up on those findings. However, corrective actions have been taken to fully address Findings 2, 3, 5, 6, 7, and 8. As a result, no further follow-up will be conducted. If you have any questions, please contact me at (850) 414-2013.

Report reviewed by:

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Richard Prudom, Secretary  
Department of Elder Affairs

Date: 3/8/21

cc: Greg Ungru, Deputy Secretary & Chief of Staff  
Carol Carr, Deputy Chief of Staff  
Laura Anderson, Chief Financial Officer  
Chante' Jones, Director, Office of Public and Professional Guardians  
Shandra McGlohon, Chief Information Officer

Department of  
**ELDER AFFAIRS**  
STATE OF FLORIDA



# *Office of Inspector General*

*Six-Month Follow-up to Auditor General*

*Report No. 2021-010*

*Department of Elder Affairs Office of Public and Professional  
Guardians and Selected Administrative Activities  
Operational Audit*

**Finding 1: Contrary to State law, the OPPG did not establish policies and procedures for monitoring private professional guardians, develop or implement a monitoring tool, or monitor private professional guardians for compliance with OPPG standards of practice governing the conduct of professional guardians.**

**Recommendation:** To ensure that wards receive appropriate care and treatment, are safe, and their assets are protected, OPPG management establish monitoring policies and procedures, develop and implement a monitoring tool, and conduct monitoring of private professional guardians for compliance with OPPG standards of practice.

**Original response:** Recommendation Accepted. OPPG management is currently in the research and planning phases of implementing monitoring policies and procedures for the private professional guardian segment in addition to implementing a monitoring tool that would include forms and database system to house data as in parallel to the public guardian monitoring. Current proposal and specifications are being developed with a vendor to produce system database for the Department to have an efficient way to monitor and have oversight of the private professional guardians. Within the FY 2020-2021 budget, an allocation of \$500,000 of non-recurring funds has been set aside for this purpose research and implementing the monitoring tool for private professional guardians for compliance with OPPG standards of practice.

**Six-Month Follow-up response:** *OPPG management is currently in the planning phases of implementing monitoring policies and procedures for the private professional guardian segment in addition to implementing a monitoring tool that would include forms and a database system to house data as in parallel to the public guardian monitoring. Current proposal and specifications are in final stages of review and approval to start implementation with vendor Wellsky to produce a system database for the Department to have an efficient way to monitor and have oversight of the private professional guardians in the area of client management and registration compliance. Within the FY 2020-2021 budget, an allocation of \$500,000 of non-recurring funds has been set aside for this purpose research and implementing the monitoring tool for private professional guardians for compliance with OPPG standards of practice. The OPPG anticipates the project to start prior to the end of FY 2020-2021.*

**Office of Inspector General (OIG) position:** *We have reviewed the follow-up response and determined the proposed corrective action has not been completed; therefore, further follow-up will be conducted.*

**Finding 2: OPPG efforts to monitor Public Guardian Offices (PGOs) were not always adequate to ensure that: OPPG records evidenced that program monitors were free from conflicts of interest, all State guardianship rules were subject to adequate monitoring,**

**Monitoring Tool responses were supported by and consistent with source documentation, and monitoring reports were appropriately reviewed and timely provided to PGOs.**

**Recommendation:** OPPG management:

- Require program monitors to document that they are independent of, and have no conflicts of interest related to, the PGOs they are responsible for monitoring.
- Enhance the Monitoring Tool to include all State guardianship rules and ensure verification that employees with fiduciary responsibilities are appropriately reported to and approved by the OPPG.
- Strengthen supervisory review controls to ensure that monitoring engagement results are timely reviewed, Monitoring Tool responses are supported by and consistent with source documentation, and monitoring reports are timely provided to the PGOs.

**Original response:** Recommendation Accepted. Effective April 2020, the OPPG Executive Director developed an exhaustive office staff policy and procedure manual for the public guardian monitor job function. There has also been a review of current monitoring forms and tools used for monitoring of the PGOs. These forms have been updated to align with requirements detailed in the contract with the Department, the PGOs, and the appropriate Florida statutes. The monitoring staff and the Executive Director currently have completed “Department of Elder Affairs Conflict of Interest Questionnaire” forms for each PGO.

Effective August 2020, the OPPG is conducting a trial run of a newly developed “virtual monitoring” model in light of travel and visitation bans due to COVID-19. This “virtual monitoring” model will allow the OPPG to ensure that PGOs remain in compliance with the Department’s contractual agreement, this includes PGOs registration of fiduciary employees. In the virtual monitoring model, the OPPG will continue to use the monitoring tool that is currently in place for the PGOs without having to physically travel to locations across the state. Adjustments are being made to ensure large documents can be shared in accordance with Department and State practices and security. This monitoring will allow for compliance with all State guardianship rules and ensuring verification that employees with fiduciary responsibilities are appropriately reported to and approved by the OPPG.

The Executive Director is engaged in the overall monitoring process and implementing process mapping and documents to ensure that monitoring results are timely reviewed, monitoring tool responses are supported by and consistent with source documentation, and monitoring reports are timely provided to the PGOs.

**Six-Month Follow-up response:** *The exhaustive office staff policy and procedure manual developed in April 2020 is currently the guiding document for the position and updates are made as needed. The OPPG is currently following the policies and procedures contained within the office manual.*

*The OPPG successfully conducts monitoring of its Public Guardian offices (PGOs) using a virtual monitoring model in light of travel and visitation bans due to COVID-19. This virtual monitoring model will allow the OPPG to ensure that PGOs remain in compliance with the Department's contractual agreement, this includes PGOs' registration of fiduciary employees.*

*The Executive Director remains engaged in the overall monitoring process and implementing process mapping and documents to ensure that monitoring results are timely reviewed, monitoring tool responses are supported by and consistent with source documentation, and monitoring reports are timely provided to the PGOs. The OPPG considers all recommendations related to Finding 2 fulfilled.*

**OIG position:** *We have reviewed the follow-up response and determined the corrective actions taken address the recommendation; therefore, no further follow-up will be conducted.*

**Finding 3: OPPG complaint processing controls need improvement to ensure that: complaints are referred and related investigation activities are conducted in accordance with State law, OPPG policies and procedures, other guidelines, and management expectations; investigations include all applicable complaint allegations; and guardians and complainants are timely notified of whether disciplinary actions are taken.**

**Recommendation:** OPPG management enhance complaint processing controls to ensure that complaints are timely referred for investigation, appropriately documented, and complaint information is accurately recorded. Such control enhancements should also promote the inclusion of all applicable complaint allegations in investigations and the timely notification to guardians and complainants of disciplinary actions.

**Original response:** Recommendation Accepted. Effective March 2020, the Executive Director developed an exhaustive office staff policy and procedure manual for the complaint intake job function to ensure complaints are documented, recorded, and tracked appropriately and accurately. The manual sets standards for methods to ensure complaint files are maintained for future auditing and investigation needs including preservation of communication with complainant, documents received from complainant, communication with guardians and discipline of guardians. In addition, the Executive Director has implemented the following complaint policies and procedures:

- Documentation and tracking of all complaints and complaint related inquiries that come into the OPPG complaint toll-free hotline.
- Notification to guardian registration staff to appropriately document when guardian discipline is related to guardian education requirement or renewal of registration.
- Internal monthly audit process by non-complaint intake personnel to ensure that the documentation and tracking above is done effectively.
- Process documentation and tracking for guardian discipline to ensure compliance.

**Six-Month Follow-up Response:** *The exhaustive office staff policy and procedure manual developed in March 2020 is currently the guiding document for the position and updates are made as needed. The OPPG is currently following the policies and procedures contained within the office manual. The OPPG considers this recommendation fulfilled.*

**OIG position:** *We have reviewed the follow-up response and determined the corrective actions taken address the recommendation; therefore, no further follow-up will be conducted.*

**Finding 4: Contrary to State law, the Department had not adopted rules for certain OPPG processes, including the process for investigating complaints.**

**Recommendation:** To ensure that OPPG management, staff, and other parties are provided authoritative Department direction, Department management adopt rules governing complaint, disciplinary proceeding, and enforcement processes.

**Original response:** Recommendation accepted. The OPPG will work with DOEA General Counsel office to develop OPPG rules. While the OPPG acknowledges there are legislative rules or processes defined in the Administrative Code Chapter 58M-2 governing complainants and investigations, the OPPG did communicate to the Auditor General that they do in fact have a MOU with the Statewide Clerks Alliance and internal processes and procedures that are detailed in the complaint intake staff manual that governs following:

- Investigating complaints against guardians;
- Communicating the disciplinary process to guardians and complainants; and
- Reporting determined or suspected abuse, neglect, or exploitation of a vulnerable adult to the central abuse hotline established by the Department of Children and Families.

**Six-Month Follow-up response:** *The OPPG continues to work with and receive ongoing support from the DOEA General Counsel's office to develop OPPG rules. The OPPG is currently in the*

*internal draft stages of the rule and anticipates having proposed rules ready to present by the end of FY 2020-2021.*

***OIG position:** We have reviewed the follow-up response and determined the proposed corrective action has not been completed; therefore, further follow-up will be conducted.*

**Finding 5: OPPG controls need enhancement to ensure that, prior to reimbursing Clerks of the Court for the direct costs of guardianship complaint investigations, invoiced amounts are adequately supported and agree with established rates.**

**Recommendation:** Prior to reimbursing Clerks for the direct costs of complaint investigations, OPPG management ensure that invoiced amounts are adequately supported and agree with the salary rates established by the MOUs.

**Original response:** Recommendation Accepted. Effective March 2020, the Executive Director has implemented a two-person review of County Clerks of Court invoices for complaint investigation work prior to submission for payment. This process includes verification of dollar amounts, time spent on individual investigations, time study of time spent, and ensuring in compliance with MOUs.

**Six-Month Follow-up response:** *Since March 2020, the Executive Director has implemented an office procedure of a two-person review of County Clerks of Court invoices for complaint investigation work prior to submission for payment. The OPPG considers this recommendation fulfilled.*

***OIG position:** We have reviewed the follow-up response and determined the corrective action taken addresses the recommendation; therefore, no further follow-up will be conducted.*

**Finding 6: OPPG controls did not adequately promote the timely submittal of annual professional guardian renewal registrations or ensure that the courts responsible for appointing guardians were timely notified of lapses in guardian registration.**

**Recommendation:** OPPG management establish renewal registration policies and procedures, including procedures for providing expiration notices to professional guardians prior to the date the registration is due to the OPPG. Also, OPPG management establish policies and procedures to ensure that lapses in guardian registrations are timely communicated to court personnel responsible for appointing guardians.

**Original response:** Recommendation Accepted. Effective March 2020, the Executive Director developed an exhaustive office staff policy and procedure manual for the guardian registrar job

function. The manual provides guidance on handling notifications to professional guardians regarding renewals and handling untimely renewals of registrations. Specifically, regarding timely renewal and expiration notifications, the Executive Director has implemented the following registration policies and procedures:

- Professional guardians are notified via email communication 30-45 days prior to registration expiration with details of all necessary components needed for the guardian and fiduciary staff to be in compliance and assist with timely registration. The email will include, as an attachment, the appropriate registration forms and a Registration Infographic for visual learners.
- Professional guardians that may submit registration or renewal registration documents that are incomplete or missing necessary component are notified via email communication within 1-2 day of OPPG receiving documents. If OPPG does not receive required documents, staff will notify professional guardians via email communication or phone call every 8-10 days.
- Professional guardians are notified after 10 days of registration expiration if no attempt to renew registration is made.
  - In working with the general counsel office, the OPPG has developed communication for professional guardians that fail to timely renew registration. This communication is a signed letter sent via mail or email to the professional guardian and in some circumstances, Chief Judges and Clerks of the Court will be notified of the untimely renewal.

**Six-Month Follow-up response:** *The exhaustive office staff policy and procedure manual developed in March 2020 is currently the guiding document for the position and updates are made as needed. The manual includes processes and procedures to ensure strict compliance of professional guardian registrations. The OPPG is currently following the procedures contained within the office manual. The OPPG considers this recommendation fulfilled.*

**OIG position:** *We have reviewed the follow-up response and determined the corrective action taken addresses the recommendation; therefore, no further follow-up will be conducted.*

**Finding 7: Security controls over mobile device utilization need improvement to ensure the confidentiality, integrity, and availability of Department data and information technology resources.**



**Recommendation:** Department management enhance certain security controls related to employee use of mobile devices to ensure the confidentiality, integrity, and availability of Department data and related IT resources.

**Original response:** The Bureau of Information Technology (BIT) acknowledges the preliminary and tentative audit finding, related to mobile device security controls. BIT will work in collaboration with Department leadership to review and align policies and procedures with the Department's mission, business needs, and the AG's recommendations. In consideration of alternate work accommodations due to the coronavirus pandemic, a tentative target date of December 31, 2020 will be set for finalization and approval of the policies and procedures. The remaining AG recommendations, related to mobile device security controls, will be evaluated collaboratively by Department leadership and BIT to determine where operational changes may be made to enhance certain security controls while still supporting the Department's mission and business needs. Implementation of operational changes that may be approved will likely be a protracted endeavor as additional funding may be required. Due to the potential of needing additional funds, implementation of approved changes may be delayed until Fiscal Year 2020-2021 or Fiscal Year 2021-2022 to account for state legislative and budgetary cycles.

**Six-Month Follow-up response:** *The BIT has reviewed the Department's existing policies and protocols related to information technology resources and mobile devices. The existing policies and protocols provide a framework for issuance, usage, and management of Department issued resources and devices, while allowing the flexibility necessary to meet the Department's evolving business needs. The BIT continues to work in collaboration with Department leadership to review and align policies, procedures, and protocols in support of the Department's mission and business needs, and within available financial resources, during the coronavirus pandemic. Existing policies include DOEA Policy 420.10, Management Information Systems Policies and Procedures, and DOEA Policy 545.61, Wireless Communication Devices and Services.*

**OIG position:** *We have reviewed the follow-up response and determined the corrective actions taken address the recommendation; therefore, no further follow-up will be conducted. However, the response also partially addresses the confidential finding that was separately discussed with BIT management and further follow-up will be conducted on the confidential finding.*

**Finding 8: Department controls over employee access to the Florida Accounting Information Resource Subsystem continue to need improvement to reduce the risk of unauthorized disclosure, modification, or destruction of Department data.**

**Recommendation:** Department management establish policies and procedures for conducting periodic reviews of the appropriateness of FLAIR user access privileges. Also, Department management limit user access privileges to FLAIR to promote an appropriate separation of

duties and require that, where incompatible access privileges are necessary, compensating controls are established and documented. Department management should also ensure that FLAIR access privileges are removed immediately upon a user's separation from Department employment.

**Original response:** The Division of Financial & Support Services acknowledges the preliminary and tentative audit finding related to FLAIR Access Controls. The Division has written procedures for FLAIR Access, dated 8/10/2020. Effective immediately, DOEA will utilize this procedure to ensure that access to FLAIR is reviewed periodically, provide documentation when an employee requires access to FLAIR as well as termination of access to FLAIR. In addition, as employees are reassigned duties within the Department, documentation will be maintained to support required updates to privileges.

**Six-Month Follow-up response:** *The Accounting Section has revised the procedures for FLAIR access and it is enclosed. Currently Accounting Staff perform the following two functions:*

1. New Hires

*Not all new employees utilize FLAIR. If they are required to have FLAIR Access, Supervisors will call the FLAIR Administrator (FA) to ensure proper forms are used. The FA discusses the forms with supervisor for understandability, and the forms are properly signed/initialed.*

2. Terminated Employees

*The FA will utilize the automated offboarding report to terminate employees leaving the working day following their departure date.*

*The Accounting Supervisor is in the process of training the Accountant IV to review FLAIR access forms routinely so that it can be determined if the employees are still working in the duties that require access for which they have acquired. The Accountant IV will begin to contact these employees this month (February). They will also ensure that job duties have remained the same.*

**OIG position:** *We have reviewed the follow-up response and determined the corrective action taken addresses the recommendation; therefore, no further follow-up will be conduct*